

 सत्यमेव जयते	केंद्रीय कर आयुक्त (अपील)	
O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,		
केंद्रीय कर शुल्क भवन, 7 th Floor, Central Excise Building, Near Polytechnic, सातवीं मंजिल, पॉलिटेक्निक के पास, आम्बावाडी, अहमदाबाद-380015 Ambavadi, Ahmedabad-380015		
☎ 079-26305065		☎ फेक्स : 079 - 26305136

रजिस्टर्ड डाक ए.डी. द्वारा

- क फाइल संख्या : File No : V2(84)/9/Ahd-I/2017-18 / 9085 to 9089
Stay Appl.No. NA/2017-18
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-128-2017-18
दिनांक Date : 27.10.2017 जारी करने की तारीख Date of Issue 23-11-17
- श्री उमा शंकर आयुक्त (अपील) द्वारा पारित
Passed by Shri. Uma Shanker, Commissioner (Appeals)
- ग Asst. Commissioner (Central Excise), केंद्रीय उत्पाद शुल्क, Ahmedabad-I द्वारा जारी मूल आदेश सं
MP/07/AC/DIV-IV/2016-17 दिनांक: 3/7/2017, से सृजित
- Arising out of Order-in-Original No. MP/07/AC/DIV-IV/2016-17 दिनांक: 3/7/2017 issued by
Asst. Commissioner (Central Excise), Ahmedabad-I
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
M/s Leistung Engineering Pvt. Ltd
Ahmedabad

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :
Revision application to Government of India :

(1) केंद्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

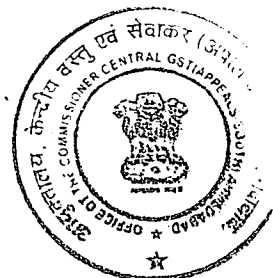
(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रक्रिया के दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

... 2 ...



(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

(c) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

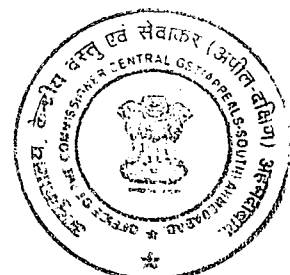
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(क) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मैन्टल हास्पिटल कम्पाउण्ड, मेघानी नगर, अहमदाबाद-380016

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at O-20, New Metal Hospital Compound, Meghani Nagar, Ahmedabad : 380 016. in case of appeals other than as mentioned in para-2(i) (a) above.



The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appel) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

- (3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

- (5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

- (6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇒ यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील' दाखिल करने के लिए पूर्व शर्त बना दिया गया है।

For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

इस इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



ORDER-IN-APPEAL

This order arises out of an appeal filed by M/s. Leistung Engineering Pvt. Ltd., 3/103, NIDC, Near Bhammariya Kuva, Lambha, Ahmedabad (in short 'appellant') against Order – in - Original No. MP/07/AC/Div-IV/16-17 dated 07.03.2017 (in short 'impugned order') passed by the then Assistant Commissioner, Central Excise, Division-IV, Ahmedabad-I (in short 'adjudicating authority').

2. Briefly stated that a two periodical SCNs dated 05.04.2016 and 22.11.2016 demanding duty of Rs. 43,38,690/- were issued for the period covering April-2015 to May-2016 on the basis of preventive case booked against the appellant alleging that they were manufacturing parts of water filtration machinery and clearing the same in the guise of water filtration or purification equipment classifying it under tariff sub-heading 842121 instead of 84219900 and thereby wrongly availed benefit Notification No. 6/2006-CE dated 1.3.2006 as amended vide Notification No. 12/2012-CE dated 17.3.2012. These SCNs were adjudicated by the adjudicating authority vide impugned order wherein the adjudicating authority confirmed the demand of Rs.43,38,690/- along with interest under Section 11A(1) and 11AA of the Central Excise Act, 1944 respectively and imposed penalty of Rs.4,33,869/- under Rule 25 of the Central Excise Rules, 2002 with an option to pay 25% of penalty imposed under section 11AC(1)(c)ibid if entire confirmed demand alongwith interest due on it paid within 30 days of communication of the impugned order.

3. Aggrieved with the impugned order, the appellant filed the present appeal wherein, interalia, they submitted that :

- 'Water Purification System' or 'Water Purification Plant' is a different commodity from 'Water Filtration Equipment;
- 'Filter Housing' manufactured by them is Water Filtration Equipment;
- concessional rate of duty is allowed for Water Filtration or Purification Equipment and not to whole Water Purification System;
- a Water Filtration or Purification Equipment can be used for producing a whole water purification system but the whole system is different and water purification equipment is different;
- a water purification plant or a water purification system consists of various parts including filter housing, which even otherwise is a standalone water purification equipment; that such equipment could not have been classified as part of filtering or purifying machinery apparatus;
- that classification under heading 842121 is for machinery and apparatus for filtering or purifying water;
- the goods in question is 'part' on material and evidence not disclosed in the SCN and hence they could not counter the argument, thus violating the principles of natural justice;



- Heading 84212110 refers to Ion Exchange Plant or apparatus but the concessional rate of duty under the notification is admissible with reference to the heading 842121 because no sub-heading is referred to under the notification;
- Concessional rate of duty is prescribed for heading 842121 and therefore any Water Filtration or Purification Equipment falling under this heading would attract concessional rate of duty irrespective of sub-heading;
- Section 11AC of the Act could be invoked only when there is any contravention of the provisions of the Rules with an intent to evade payment of duty. They have not acted dishonestly or contumaciously and therefore even token penalty would not be justified and rely upon case law viz. Hindustan Steel Ltd. reported in 1978 ELT-J159(SC).
- There is no short levy or short payment or non-levy or non-payment of any excise duty hence provisions of Section 11AA is not attracted.

4. Personal hearing was held on 10.10.2017. Shri Amal P. Dave, Advocate, appeared on behalf of the appellant and reiterated the submission advanced in their grounds of appeal; that earlier OIO is against them; that since they are paying duty under protest, penalty is not warranted.

5. I have carefully gone through the appeal memorandum, submission made at the time of personal hearing and evidences available on records. The main issue to be decided in this appeal is whether products manufactured and cleared by the appellant is water filtration or purifier equipments or its parts and whether the appellant is eligible for the benefit of exemption Notification No. 6/2006-CE dated 01.03.2006 as amended by Notifn. No.12/2012-CE dated 17.03.2012. Accordingly, I proceed to decide the case on merits.

5.1 I find that the impugned order is result of 2 periodical SCNs dated 05.04.2016 and 21.11.2016 for the period April-2015 to May-2016. Prior to this order, 4 SCNs were issued and adjudicated for the period covering 2010-11 to 2014-15. The matter is recurring in nature. I find that the appellant is engaged in the manufacture of various types of '*Filter Housings*' and '*parts*' thereof falling under Chapter 84 of the First Schedule to the Central Excise Tariff Act, 1985. They were clearing the said filter housing and parts thereof at concessional rate of duty availing the benefit of Notification No. 6/2006-CE dated 1.3.2006 as amended by Notification No. 12/2012-CE dated 17.3.2012. The relevant extracts of Chapter 84 of the Central Excise Tariff Act, 1985 and the exemption notification is reproduced below for the sake of ease:

Chapter 84 of the Central Excise Tariff Act, 1985

Tariff item	Description
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases
	-Filtering or purifying machinery and apparatus for liquids
8421 21	--For filtering or purifying water :
84212110	---Ion exchanger plant or apparatus



84212120	---Household type filters
84212190	---Other
	-Parts :
84219100	--Of centrifuges, including centrifugal dryers
84219900	--Other

Notification No. 6/2006-CE dated 1.3.2006 as amended by Notification No. 58/2008-CE dated 07.12.2008.

S.No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of excisable goods	Rate	Condition No.
8D	8421 21	Water filtration or purification equipment	4%	--

Notification No.12/2012-CE dated 17.03.2012 as amended.

S.No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of excisable goods	Rate	Condition No.
240	8421 21	Water filtration or purification equipment	6%	--

5.2 The appellant has mainly disputed the classification of the subject filter housings as Water Filtration or Purifier equipments and not parts as alleged and confirmed by the adjudicating authority. I find that in respect of their other products viz Gasket, Heater plate, Clamp, SS Tank etc. the appellant has not countered the allegation which means that the appellant accepts that these are parts and not equipments, and therefore, ineligible for the benefit of the exemption notification supra.

5.3 I find that the appellant has mainly contested in the appeal that the department has mis-conceived the whole thing; that the exemption was not for the water filtration or purification system but for water filtration or purification equipment. I find that what is 'Equipment' is not defined /discussed by the adjudicating authority in the impugned order. However, the simple definition of equipment is:

- *supplies or tools needed for a special purpose*
- *the act of equipping someone or something*

As per Oxford dictionary, equipment means:

- the necessary items for a particular purpose.

As per the Merriam Webster Dictionary, equipment means:

- 1 a :the set of articles or physical resources serving to equip a person or thing: such as (1):the implements used in an operation or activity :APPARATUS sports *equipment* (2) :all the fixed assets other than land and buildings of a business enterprise (3) :the rolling stock of a railway
- b :a piece of such equipment

1



- 2 a :the equipping of a person or thing
 b :the state of being equipped
- 3 :mental or emotional traits or resources :ENDOWMENT

In view of the above, anybody can conclude the difference between 'equipments' and 'parts'.

5.4 In this regard, I find that the Hon'ble Tribunal in the case of M/s. Poonam Spark Private Limited [2004(164) ELT 282], while discussing a case involving the question of manufacture of a similar good dwelled upon how a water purification and filtration system comes into existence. The relevant paras are quoted below for ease of reference:

7. We have considered the submissions of both the sides. It is settled law that duty of excise is leviable on the goods manufactured. It has been held by the Constitution Bench of the Supreme Court in Union of India v. Delhi Cloth & General Mills, 1977 (1) E.L.T. (J199) (S.C.), that "Manufacture implies a change, but every change is not manufacture something more is necessary and there must be transformation; a new and different article must emerge having distinctive name, character or use." We observe from the Memorandum of Appeal that M/s. Perfect Drug Ltd. supply to the Appellants the following :

- (i) Filter Housing Cartridge
- (ii) U.V. Units
- (iii) Timer
- (iv) Mounting Plate and Screws
- (v) Tubings and Fittings

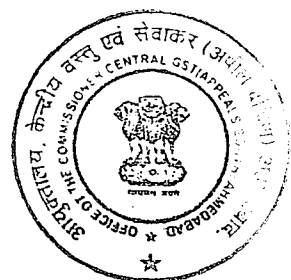
The Appellants then make the following types of water Purification and Filtration System (WPFS) :

- (a) WPFS with Dual Cartridges,
- (b) WPFS with Single Cartridge,
- (c) WPFS with Single Cartridge and Electronic Control Unit

It is also mentioned in the Memorandum of Appeal that filter housing and cartridge are imported by M/s. Perfect Drug Ltd. through M/s. Cuno Asia Pvt. Ltd., Singapore and U.V. based Filtration and Purification unit from Rathi Brothers/IWT Poona. The choice of cartridge depends upon the basis of filtration, the operating conditions and the customer's ability to afford the particular type of cartridge, etc. The Appellants undertake the job of assembling all the items received from M/s. Perfect Drug Ltd. on a base plate and thus brings into existence a new and commercially different commodity known as Water Purification and Filtration System. Thus the activity undertaken amounts to manufacture within the meaning of Section 2(f) of the Central Excise Act. It has been held by the Supreme Court in Empire Industries v. Union of India, 1985 (20) E.L.T. 179 (S.C.) that it is not the nature of the process or activity which determines the issue but the end result of that process or activity i.e. whether or not a new and different commercial product comes into existence thereby. The decision in the case of Rubicon Steels is not applicable as in that matter the Appellants, therein, were attaching angles, rods and locks on outer door and were not bringing into existence any new product having a new name, character or use.

The aforementioned items go into making of a water purification and filtration system. It is not understood how the appellant claims that filter housing, by itself is water filtration or purification equipment ? I find that the claim of the appellant does not appear to be correct. If the filter housing were by itself a water filtration

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or purification equipment, than surely the other parts as mentioned above would not be required to form a water filtration or purification system – when the end function of both the system and housing filter is supposed to be the same i.e. purification of water.

5.5 Further, I also find that 'Filter housings' is routinely imported into India. On going through Zaumba website, which provides the details of imports, it is learnt that the said goods were imported under HS Code 84219900. The filter housings have in-fact been classified under this chapter sub-heading as part instead of water filtration equipment. The data in respect of recent imports is reproduced below for ease of reference.

Date	HS Code	Description	Origin Country	Port of Discharge	Unit	Quantity
24-Oct-2016	84219900	FILTER HOUSING, PART NO 6010667 (PARTS FOR PUMP) (ONLY FOR CAPTIVE USE)	China	Nhava Sheva Sea	PCS	18,963
24-Oct-2016	84219900	FILTER HOUSING, PART NO 6010667 (PARTS FOR PUMP) (ONLY FOR CAPTIVE USE)	China	Nhava Sheva Sea	PCS	5,741

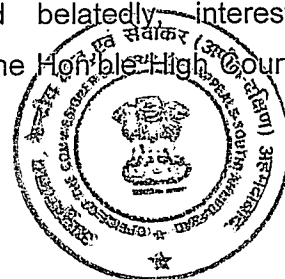
[source <https://www.zauba.com/import-filter-housing-hs-code.html>]

In view of the foregoing, the classification of filter housing under chapter sub-heading 84219900 as 'part' is, therefore, upheld. Consequently, it goes without saying that the appellant is not eligible for the benefit of the exemption notification supra.

6. The appellant has also questioned the imposition of penalty under Rule 25 of the Central Excise Rules, 2002 read with Section 11AC(1)(a) of the Central Excise Act, 1944 on the grounds that there is no contravention of the provisions of the Rules; that they had not acted dishonestly or contumaciously. The grounds advanced by the appellant are not correct in so far as the goods have already been held to be liable for confiscation by the adjudicating authority. Since, the benefit of the notification is wrongly availed, I find that imposition of penalty under Rule 25 is correct, and needs no intervention and is therefore, upheld.

7. The appellant has also contested charging of interest under section 11AAibid. In this connection, I find that as the appellant is ineligible of exemption notification and consequently liable to pay differential duty, levy of interest is automatic and compensatory and duty when paid belatedly, interest automatically becomes payable on the same as held by the Hon'ble High Court

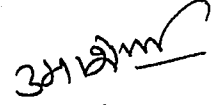




of Madras in case of CCE, Chennai-II Vs. Supreme Industries Ltd. reported in 2014(303) ELT-513(Mad. HC).

8. In view of the above discussion and findings, I upheld the impugned order and reject the appeal filed by the appellant.

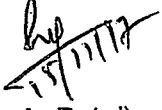
9. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stands disposed of in above terms.



(उमा शंकर)

आयुक्त (अपील्स - I)

Attested:



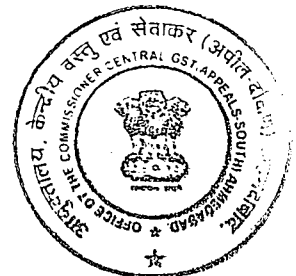
(B. A. Patel)
Superintendent (Appeals)
Central GST, Ahmedabad

BY SPEED POST TO:

M/s. Leistung Engineering Private Limited,
3/103, NIDC, Near Bhammariya Kuva,
Lambha, Ahmedabad.

Copy to:-

1. The Chief Commissioner of Central Excise, Ahmedabad.
2. The Principal Commissioner of Central GST, Ahmedabad-South(RRA Section).
3. The Asstt. Commissioner (System), Central GST, Ahmedabad-South. (for uploading OIA on website).
4. The Asstt. Commissioner, Central GST, Division-IV(Narol) , Ahmedabad South.
5. Guard file.
6. P.A



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