केंद्रीय कर आयुक्त (अपील)

O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,

सत्यमेव जयते केंद्रीय कर शुल्क भवन, 7th Floor, Central Excise Building,

सातवीं मंजिल, पोलिटेकनिक के पास, Near Polytechnic,

आम्बावाडी, अहमदाबाद-380015 Ambavadi, Ahmedabad-380015

☎ 079-26305065 टेलेफैक्स : 079 - 26305136

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : V2(39)/13&14/Ahd-I/2017-18/10475 to 10479
Stay Appl.No. NA/2017-18

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-001-APP-162&163-2017-18**
दिनाँक Date : **20-11-2017** जारी करने की तारीख Date of Issue 06-12-17

श्री उमा शंकर आयुक्त (अपील) द्वारा पारित
Passed by Shri. Uma Shanker, Commissioner (Appeals)

ग Asst Commissioner, केन्द्रीय उत्पाद शुल्क, Ahmedabad-I द्वारा जारी मूल आदेश सं **MP/03/AC/Div-IV/2017-18** दिनाँक: **5/3/2017, & MP/01/AC/Div-IV/2017-18** दिनाँक: **13/4/2017** से सृजित

Arising out of Order-in-Original No. **MP/03/AC/Div-IV/2017-18** दिनाँक: **5/3/2017&MP/01/AC/Div-IV/2017-18** दिनाँक: **13/4/2017** issued by Asst.Commissioner, Central Excise, Ahmedabad-I

ध अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

M/s Accent Microcell Private Limited
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 a 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) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूवोक्त 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 प्रकिया 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 ...

केन्द्रीय कर आयुक्त (अपील) CENTRAL GST APPEALS, AHMEDABAD * OFFICE OF THE COMMISSIONER

(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 मामलें 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 डयूटी केडिट 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 दिनाँक 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 रूपये या उससे कम हो तो रूपये 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 अपीलः–
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35–बी/35–इ के अंतर्गतः–

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, मेघाणी 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.

केन्द्रीय वस्तु एवं सेवाकर (अपील-दक्षिण) आयुक्तालय OFFICE OF THE COMMISSIONER CENTRAL GST(APPEALS SOUTH) AHMEDABAD

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) 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. Registar 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 ओदश 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 हैं।

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 not withstanding 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 अनुसूचि–1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रू.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 in 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 अपीलो 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 .**

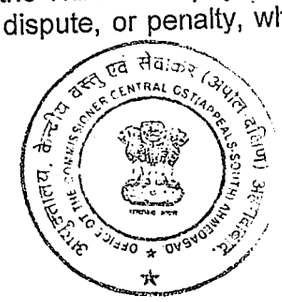
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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

The below mentioned two appeals have been filed by M/s. Accent Microcell Private Limited, Survey No., 533/P, Paldi, Kankaj Pirana Road, Tal. Dascroi, District Ahmedabad- 382445 [for short –'appellant], the details of which are as follows:

Sr. No.	Appeal No.	Impugned OIO No. and date	Amount of CENVAT credit dis-allowed (Rs.)
1	13/Ahd-I/2017-18	MP/01/AC/Div IV/2017-18 dated 13.4.2017	3,77,085/-
2	14/Ahd-I/2017-18	MP/03/AC/Div IV/2017-18 dated 3.5.2017	16,30,844/-

Both the impugned OIOs have been passed by Assistant Commissioner, Central Excise, Division IV, of the erstwhile Ahmedabad-I Commissionerate [for short – 'adjudicating authority']. Since the issues are similar, both the appeals are being taken up together.

2. Based on an audit objection two show cause notices dated 24.5.2016 & 10.8.2016, were issued, *inter alia*, proposing disallowance of CENVAT credit availed on services which was availed in April 2014 and June 2015, on the grounds that the invoices on which credit was availed were in favour of M/s. Ascent Microcell Industries, a partnership firm, whose entire business was taken over by the appellant w.e.f. 1.7.2012; that the CENVAT credit was availed on input services after one year of the issuance of invoices. The show cause notice therefore, in addition to proposing disallowance of CENVAT credit along with interest further proposed penalty on the appellant.

3. This notice was adjudicated vide the aforementioned impugned OIO wherein the adjudicating authority confirmed the demand along with interest and further imposed penalty on the appellant. Feeling aggrieved the appellant has filed these two appeals raising the following averments:

- that since the appellant had intimated the jurisdictional authority about transfer of the company with all assets and liabilities, there was no bar on availment of CENVAT credit by the succeeding company;
- that as soon as the appellant paid the service value, he availed the CENVAT credit;
- that they would like to rely on the case of Solaris Bio chemicals Limited [2005(179) ELT 216], Hewlett Packard [2007(6) STR155] & [2012(279) ELT 203], PSP Projects Final Order No A/10012/2016, Jai Corporation Limited [2015 (315) ELT 283], Alchemist Metal Limited [2013 (295) ELT 719];
- that the appellant has rightly set off excess paid by the transferor company against the liabilities of the transferor for the service tax and no short payment of service tax as alleged in notice;
- that M/s. Ascent Microcell Industries, had received the services but did not make payments, and hence they could not avail the CENVAT credit; that it was because of this that the same was not included in the closing balance of the CENVAT credit; that the appellants thereafter made payments and availed the CENVAT credit;
- that the show cause notice covering the period of June 2015 and was issued on 10.8.2016 while the notice covering the period April 2014 was issued on 24.5.2016; that extended period is wrongly invoked; that the department knew about this since 2013;
- that penalty has been imposed under section 11AC even though there was interpretational difference of notification for calculating aggregating value of clearance for home consumptions;
- that they would like to rely on the case of Dharmendra Textiles [2008(231) ELT 3 (SC)], Rajasthan Spinning and Weaving Mills [2009(238) ELT 3 (SC)],;
- that in this case it is recorded that the non payment of duty arose on account of bona fide belief on the part of the appellant that no duty is payable on the said goods; that consequently mandatory

penalty under section 11AC of the Act would not have any application where the non payment of duty was bonafide;

- that they would like to rely on the case of Sunrise Zinc Limited [2015 (322) ELT 198], Guru Plastic Works [2010(261) ELT 60], Hindustan Steel [AIR 1970 SC 253].

4. Personal hearing in both the cases was held on 1.11.2017 wherein Shri Vipul Kandhar, CA, appeared on behalf of the appellant and reiterated the grounds of appeal.

5. I have gone through the facts of the case, the grounds of appeal and the oral averments made during the course of personal hearing. I find that the issue to be decided is whether the CENVAT credit, availed by the appellant in respect of input services, is correct or otherwise.

6. The facts are that M/s. Ascent Microcell Industries, a partnership firm, availed certain services viz CHA courier, security and freight but they did not pay the service providers and therefore did not avail CENVAT credit on these input services. This partnership firm transferred its entire business to the appellant, as an ongoing concern with all the assets and liabilities and ceased to exist w.e.f. 1.7.2012. The appellant, thereafter, paid these service providers and availed the CENVAT Credit under the category of *input services*. Now, the adjudicating authority in his findings has mentioned the following reasons, for dis-allowing the CENVAT credit:

- that at the time of transfer of business, the input tax credit did not exist in the books of accounts and as per Rule 10 of the CENVAT Credit Rules, 2004, only such credit is transferred which is lying unutilized in the accounts;
- scrutiny of the Balance sheet of M/s. Ascent Microcell Industries, the partnership firm, as on 30.6.2012, reveals that the creditors list did not show the service providers as creditors, thus belying the claim of the appellant;
- the invoices on which credit was availed pertained to the FY 2009-10, 2010-11, 2011-12, 2012-13 for which credit was availed in the months of April 2014 and June 2015; that the services were consumed by M/s. Ascent Microcell Industries, a partnership firm before 1.7.2012, cannot be treated as input service for the appellant, whicho came into existence only on 1.7.2012;
- that the invoices on which credit was availed were in the name of M/s. Ascent Microcell Industries, and therefore credit cannot be taken by the appellant.

7. I find that on the aforementioned findings, the appellant's averment is that M/s. Ascent Microcell Industries, had received the services but since they had not made payments they could not avail the CENVAT credit and hence was not included in the closing balance of the CENVAT credit. The appellant's contention further is that the appellants thereafter made payments and subsequently availed the CENVAT credit in respect of the service tax component paid.

8. Rule 3 of the CENVAT Credit Rules, 2004, enables a manufacturer or producer of final products or a [provider of output service] to avail CENVAT credit of service tax paid on any input service received by the manufacturer of final product or by the provider of output

services including the said duties, or tax, or cess paid on input service, as the case may be, used in the manufacture of intermediate products and received by the manufacturer for use in, or in relation to, the manufacture of final product. Proviso to Rule 4 of the CENVAT Credit Rules, 2004, states that a manufacturer or the provider of output service shall not take CENVAT credit after [one year] of the date of issue of any of the documents specified in sub-rule (1) of rule 9. Rule 10 of the CENVAT Credit Rules, 2004, which deals with transfer of CENVAT credit states that if a manufacturer of the final products shifts his factory to another site or the factory is transferred on account of change in ownership or on account of sale, merger, amalgamation, lease or transfer of the factory to a joint venture with the specific provision for transfer of liabilities of such factory, then, the manufacturer shall be allowed to transfer the CENVAT credit lying unutilized in his accounts to such transferred, sold, merged, leased or amalgamated factory. The rule further states that the transfer of the CENVAT credit under sub-rules (1) and (2) shall be allowed only if the stock of inputs as such or in process, or the capital goods is also transferred along with the factory or business premises to the new site or ownership and the inputs, or capital goods, on which credit has been availed of are duly accounted for to the satisfaction of the Deputy Commissioner of Central Excise or, as the case may be, the Assistant Commissioner of Central Excise. This transfer is subject to the condition that the transfer of the CENVAT Credit shall be allowed within a period of three months from the date of receipt of application by the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be.

9. Facts which stand undisputed are that the disputed CENVAT credit, at the time of transfer of business, did not exist in the books of accounts of the partnership firm. The scrutiny of the balance sheet of M/s. Ascent Microcell Industries, revealed that the service providers name did not figure in the list of creditors. Had the contention of the appellant that M/s. Ascent Microcell Industries had not paid the service providers and therefore he could not take the credit and therefore this was not figuring in their books of account, the names of service provider would have formed part of the creditors in the Balance Sheet. Further, the services were provided in the FY 2009-10, 2010-11, 2011-12, 2012-13 while the credit was availed in April 2014 and June 2015, thereby contravening the proviso to Rule 4 of the CENVAT Credit Rules, 2004. Lastly, these services were provided to M/s. Ascent Microcell Industries and consumed by them. These services were never provided to the appellant and was therefore, not received by the appellant for use in, or in relation to, the manufacture of final product. Thus, I find that the adjudicating authority was correct in holding that the CENVAT credit was not admissible since it had not met any of the condition prescribed under the CENVAT Credit Rules, 2004 for availment of CENVAT Credit.

10. The appellant has relied upon various case laws, which I would now like to discuss:

[a]Solaris Bio-Chemicals Ltd. [2005 (179) E.L.T. 216 (Tri. - Mumbai)]

In this case it was held that since inputs/capital goods were duly accounted for to the satisfaction of Commissioner no fresh accountal of stock required under Rule 8(2) of Cenvat Credit Rules, 2002

[b] Hewlett Packard (I) Sales (P) Ltd. [2007 (6) S.T.R. 155 (Tri. - Bang.)]

In this case it was held that as regards prior permission for transfer of credit, as per Rule 10, there is no requirement of obtaining any prior permission from any authority.

[c] Hewlett Packard India Sales Ltd. [2012 (279) E.L.T. 203 (Kar.)]

The head notes of the aforementioned case states as follows:

Cenvat credit - Availment of - Amalgamation of two units of assessee - Unit that stopped production, transferring to the other unit its unutilized credit, which it had availed under Cenvat Credit Rules, 2002 - After amalgamation and before stopping of production, unit that had closed down, it had started to avail General Exemption No. 52 under Notification No. 6/2003-C.E. - *HELD :* Such transfer of credit was permissible under Rule 10 of Cenvat Credit Rules, 2004 - Notification ibid did not relate to either value or quantity of goods - In that view, transfer of credit could not be rejected under Rule 11(1) ibid. *[para 5, 6]*

[d] Jai Corporation Ltd. [2015 (315) E.L.T. 283 (Tri. - Ahmd.)]

The head notes of the aforementioned case states as follows:

Cenvat - Utilisation of credit - Transfer of credit on change in ownership of unit - Unutilized Cenvat credit lying in RG 23A Part-II at the time of transferring of unit to appellant - Appellant taken over entire property with all encumbrances and liabilities, known or unknown - Credit not deniable - Rule 10(1) of Cenvat Credit Rules, 2004

[e] Alchemist Metal Ltd.[2013 (295) E.L.T. 719 (Tri. - Del.)]

The head notes of the aforementioned case states as follows:

Transfer of credit from previous company was claimed - Transfer of said credit was rejected on the basis that there was no inputs lying in stock and only credit was available - Presence of inputs in factory at the time of transfer of credit is not a criteria for such transfer - Rule 10 of Cenvat Credit Rules, 2004 - Factory was closed and was not producing but returns were filed showing availability of credit - Waiver of pre-deposit granted and recovery stayed - Section 35F of Central Excise Act, 1944. *[para 3]*

After going these case laws, I am not able to understand as to how these case laws are even remotely applicable to the present dispute at hand.

11. The last contention of the appellant is that extended period is not invocable in this case. I do not agree with the contention because the discrepancy was pointed out by audit. The appellant had never disclosed these facts to the department of his availing the CENVAT credit. Moreover, he had availed the credit by contravening various provisions of the CENVAT Credit Rules, and thereafter utilized the same with an intention to evade payment of duty. Therefore, the case is a fit case for invocation of extended period and also penalty under Rule 15(2) read with Section 11AC of the Central Excise Act, 1944.

11.1. In view of the foregoing, both the appeals are rejected and the impugned OIOs dated 13.4.2017 and 3.5.2017,. are upheld.

12. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

12. The appeals filed by the appellant stands disposed of in above terms.

(उमा शंकर)
केन्द्रीय कर आयुक्त (अपील्स)

Date : 20.11.2017 ~~.10.2017~~

Attested

(Vinod Lukose)
Superintendent ,
Central Tax(Appeals),
Ahmedabad.

By RPAD.

To,

M/s. Accent Microcell Private Limited,
Survey No., 533/P, Paldi,
Kankaj Pirana Road,
Tal. Dascroi,
District Ahmedabad- 382445

Copy to:-

1. The Chief Commissioner, Central Tax, Ahmedabad Zone .
2. The Principal Commissioner, Central Tax, Ahmedabad South Commissionerate.
3. The Deputy/Assistant Commissioner, Central Tax, Division IV, Ahmedabad South.
4. The Additional Commissioner, System, Central Tax, Ahmedabad South Commissionerate.
5. Guard File.
6. P.A.

केन्द्रीय वस्तु एवं सेवाकर (अपील) आयुक्तालय, अहमदाबाद. OFFICE OF THE COMMISSIONER CENTRAL GST(APPEALS) AHMEDABAD