


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

क फाइल संख्या : File No : V2(ST)047/A-II/2017-18 110620 to 10624
 ख अपील आदेश संख्या : Order-In-Appeal No.. **AHM-EXCUS-001-APP-195&196-17-18**
 दिनांक Date : 30-11-2017 जारी करने की तारीख Date of Issue 11-12-17

श्री उमा शंकर, आयुक्त (अपील) द्वारा पारित

Passed by **Shri Uma Shanker Commissioner (Appeals)**

ग Arising out of Order-in-Original No **SD-04/24&25/AC/2016-17** Dated **28.02.2017**
Issued by Assistant Commr STC, Service Tax, Ahmedabad

ध अपीलकर्ता का नाम एवं पता
Name & Address of The Appellants

M/s. Hazira Port Pvt Ltd

Ahmedabad

इस अपील आदेश से असंतुष्ट कोई भी व्यक्ति उचित प्राधिकारी को अपील निम्नलिखित प्रकार से कर सकता है:-

Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way :-

सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण को अपील:-
 Appeal To Customs Central Excise And Service Tax Appellate Tribunal :-

वित्तीय अधिनियम, 1994 की धारा 86 के अंतर्गत अपील को निम्न के पास की जा सकती:-
 Under Section 86 of the Finance Act 1994 an appeal lies to :-

पश्चिम क्षेत्रीय पीठ सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण ओ. 20, न्यू मैन्टल हास्पिटल कम्पाउण्ड, मेघाणी नगर, अहमदाबाद-380016

The West Regional Bench of Customs, Excise, Service Tax Appellate Tribunal (CESTAT) at O-20, New Mental Hospital Compound, Meghani Nagar, Ahmedabad - 380 016.

(ii) अपीलीय न्यायाधिकरण को वित्तीय अधिनियम, 1994 की धारा 86 (1) के अंतर्गत अपील सेवाकर नियमावली, 1994 के नियम 9 (1) के अंतर्गत निर्धारित फार्म एस.टी- 5 में चार प्रतियों में की जा सकेगी एवं उसके साथ जिस आदेश के विरुद्ध अपील की गई हो उसकी प्रतियाँ भेजी जानी चाहिए (उनमें से एक प्रमाणित प्रति होगी) और साथ में जिस स्थान में न्यायाधिकरण का न्यायपीठ स्थित है, वहाँ के नामित सार्वजनिक क्षेत्र बैंक के न्यायपीठ के सहायक रजिस्ट्रार के नाम से रेखांकित बैंक ड्राफ्ट के रूप में जहाँ सेवाकर की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहाँ रूपए 1000/- फीस भेजनी होगी। जहाँ सेवाकर की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक हो तो रूपए 5000/- फीस भेजनी होगी। जहाँ सेवाकर की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहाँ रूपए 10000/- फीस भेजनी होगी।

(ii) The appeal under sub section (1) of Section 86 of the Finance Act 1994 to the Appellate Tribunal Shall be filed in quadruplicate in Form S.T.5 as prescribed under Rule 9(1) of the Service Tax Rules 1994 and Shall be accompany ed by a copy of the order appealed against (one of which shall be certified copy) and should be accompanied by a fees of Rs. 1000/- where the amount of service tax & interest demanded & penalty levied is Rs. 5 Lakhs or less, Rs.5000/- where the amount of service tax & interest demanded & penalty levied is more than five lakhs but not exceeding Rs. Fifty Lakhs, Rs.10,000/- where the amount of service tax & interest demanded & penalty levied is more than fifty Lakhs rupees, in the form of



crossed bank draft in favour of the Assistant Registrar of the bench of nominated Public Sector Bank of the place where the bench of Tribunal is situated.

(iii) वित्तीय अधिनियम, 1994 की धारा 86 की उप-धाराओं एवं (2ए) के अंतर्गत अपील सेवाकर नियमावली, 1994 के नियम 9 (2ए) के अंतर्गत निर्धारित फार्म एस.टी.-7 में की जा सकेगी एवं उसके साथ आयुक्त, केन्द्रीय उत्पाद शुल्क (अपील) के आदेश की प्रतियाँ (OIA) (उसमें से प्रमाणित प्रति होगी) और अपर आयुक्त, सहायक / उप आयुक्त अथवा A219k केन्द्रीय उत्पाद शुल्क, अपीलीय न्यायाधिकरण को आवेदन करने के निदेश देते हुए आदेश (OIO) की प्रति भेजनी होगी।

(iii) The appeal under sub section (2A) of the section 86 the Finance Act 1994, shall be filed in Form ST-7 as prescribed under Rule 9 (2A) of the Service Tax Rules, 1994 and shall be accompanied by a copy of order of Commissioner Central Excise (Appeals)(OIA)(one of which shall be a certified copy) and copy of the order passed by the Addl. / Joint or Dy. /Asstt. Commissioner or Superintendent of Central Excise & Service Tax (OIO) to apply to the Appellate Tribunal.

2. यथासंशोधित न्यायालय शुल्क अधिनियम, 1975 की शर्तों पर अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार मूल आदेश एवं स्थगन प्राधिकारी के आदेश की प्रति पर रु 6.50/- पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

2. One copy of application or O.I.O. as the case may be, and the order of the adjudication authority shall bear a court fee stamp of Rs.6.50 paise as prescribed under Schedule-I in terms of the Court Fee Act, 1975, as amended.

3. सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्यविधि) नियमावली, 1982 में चर्चित एवं अन्य संबंधित मामलों को सम्मिलित करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है।

3. Attention is also invited to the rules covering these and other related matters contained in the Customs, Excise and Service Appellate Tribunal (Procedure) Rules, 1982.

4. सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्तेत) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 की धारा 35फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 25) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1984 की धारा 23 के अंतर्गत सेवाकर को भी लागू की गई है, द्वारा निश्चित की गई पूर्व-राशि जमा करना अनिवार्य है, बशर्ते कि इस धारा के अंतर्गत जमा की जाने वाली अपेक्षित देय राशि दस करोड़ रूपए से अधिक न हो

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत " माँग किए गए शुल्क " में निम्न शामिल हैं -

- (i) धारा 11 डी के अंतर्गत निर्धारित रकम
- (ii) सेनवैट जमा की ली गई गलत राशि
- (iii) सेनवैट जमा नियमावली के नियम 6 के अंतर्गत देय रकम

⇒ आगे बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम, 2014 के आरम्भ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्ज़ी एवं अपील को लागू नहीं होगा।

4. For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 provided the amount of pre-deposit payable would be subject to ceiling of Rs. Ten Crores,

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.

⇒ Provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

4(1) इस संदर्भ में, 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।

4(1) 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

M/s. Hazira Port Private Limited, 101-103, Abhijeet-II, Mithakali Circle, Ellisbridge, Ahmedabad- 380 006 [for short –‘appellant’] has filed two appeals against the below mentioned OIOs, viz.

Sr. No.	Impugned OIO No. & date	Appeal No.	Impugned OIO passed by
1	SD-04/24/AC/2016-17 dated 28.2.2017	47/A-II/17-18	Assistant Commissioner, Division IV, Service Tax Commissionerate, Ahmedabad.
2	SD-04/25/AC/2016-17 dated 28.2.2017	48/A-II/17-18	

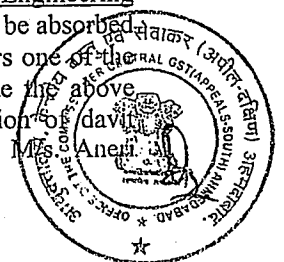
Since the issues are same, both the appeals are being taken up vide this OIA.

2. Briefly, the facts are that based on an audit objection a show cause notice dated 13.4.2015, was issued to the appellant *inter alia*, alleging that they had wrongly availed CENVAT credit of Rs. 11,39,178/- on *construction service, works contract service and maintenance or repair services*. This notice was adjudicated vide the impugned OIO dated 28.2.2017, wherein he held that the CENVAT credit of Rs. 11,39,178/- was wrongly availed. Therefore, he ordered recovery of the CENVAT credit along with interest and further imposed penalty equivalent to duty under Section 78 of the Finance Act, 1994. Penalty was also imposed under Section 77 of the Finance Act, 1994. No penalty was imposed under Section 76 of the Finance Act, 1994.

2.1. A periodical show cause notice dated 13.4.2016 was also issued to the appellant wherein it was alleged that the appellant had wrongly availed CENVAT credit on *construction services* by wrongly mentioning it as *Repairs and Maintenance of Building*. This notice was adjudicated vide the impugned OIO dated 28.2.2017 [mentioned at Sr. No. 2 of the table, supra], wherein the adjudicating authority disallowed the CENVAT credit of Rs. 5,35,928/- along with interest and further imposed equivalent penalty under Rule 15(1) of the CENVAT Credit Rules, 2004 and a penalty of Rs. 10,000/- under Section 77 of the Finance Act, 1994.

3. Feeling aggrieved, the appellant has filed the two appeals against the aforementioned two impugned OIOs, raising the following contentions:

- that the services availed by the appellant are in relation to repair and maintenance; that the activity of restoration, repair, maintenance of concrete structures of jetty, fabrication of davit assembly and lifting beam at Hazira Port, diamond core cutting of RCC structure, pile painting job are in the nature of repair and maintenance of the port premises and not in the nature of alteration or modification to existing jetty/port;
- that as per the concession agreement entered between the appellant and Gujarat Maritime Board, the appellant cannot make any alteration or modification to assets approved by GMB, which are built under BOOT policy/model; however no permission is required for repairs/maintenance;
- regarding credit availed on invoices of M/s. R K Engineering – the work entrusted was of supply and laying of 1.5 to 2 ton Armor rock at Hazira Port which is restoration of rock revetment; that this activity needs to be carried out at regular intervals and is in the nature of routine maintenance/repair and maintenance activity for the operation of port; that since the service provider has registration under works contract service, the invoice mentioned the service provided as works contract service;
- regarding credit availed on invoices of M/s. Aneri Construction P Ltd, M/s. Ashish Engineering Company and M/s. Sahaj Enterprise – the berthing forces from ships using berths can be absorbed by the fenders sited in front and unconnected to deck structure; that after eight years one of the rubber elements at Hazira ports sheared and needed replacement; that to facilitate the above repair/replacement activity the appellant availed the services relating to fabrication of davit assembly and lifting beam at Hazira Port; that fabrication work was given to M/s. Aneri



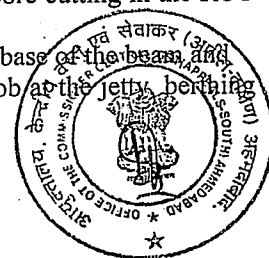
Construction P Ltd; that the work of diamond core cutting was given to M/s. Ashish Engineering Company; that the work of core cutting in civil base of the beam was given to M/s. Sahaj Enterprise; that the photograph taken while the above activity was going on [attached with appeal papers] proves that the service in question were in relation to repair and maintenance; that irrespective of the nature of services, the service providers had registration under construction service & hence the invoices mentioned the service provided as construction service;

- regarding credit availed on invoices of M/s. New Compare Services Ltd., services availed in relation pile painting job at the jetty, berthing dolphin and mooring dolphin; that the work of painting 90 piles was entrusted to the appellant and the service provider was asked to provide scaffold for using in painting job and to provide ancillary support;
- that all the services availed by the appellant are in the nature of routine repair and maintenance activity for Hazira port;
- that even if it is assumed that the services are in the nature of construction/works contract service, then also it is in the nature of repair and maintenance which is not excluded from the definition of input services;
- that these services were used directly or indirectly in providing the port services;
- that even in the existing definition of input services it is clear that services such as market research, sales promotion, services in relation to modernization, renovation or repairs of the factory are clearly covered under the includes portion of input service;
- that they would like to rely on the case of Raymond Zambiti P Ltd [2010(18) STR 734], ITC Ltd [2012-TIOL-199-HC-AP-ST], VMT Shipping Company [2008(232) ELT 169];
- that the services on which credit is denied is required in relation to repairs or renovation and are input services;
- that they would like to rely on the Boards Circular dated 29.4.2011; the case of Red Hat India Limited [2016(44) STR 451], Infosys Ltd [2015(37) STR 862], Sun Pharmaceuticals [2016(45)STR 340], HPCL[2017(47)STR 136], Alliance Global Services[2016(44) STR 113]; Hansoli Devi [2002 7 SCC 273], Krishi Utpadi Mandi Samiti [1993 Supp (3) SCC 361], High Land Coffee Works [1991 (3) SCC 617];
- that extended period is not invocable; that the appellants had declared the details of credit taken by them on various input services during the period in dispute; that there is no provision requiring the appellant to declare credit taken on service tax paid on input services;
- that they would like to rely on the case of Pushpam Pharmaceuticals [1995(78) ELT 401], Apex Electricals [1992(61) ELT 413], Unique Resin Industries [1995(71) ELT 861], Dynamic Industries [2014 (35)674];
- that only wilfull suppression with an intent to evade payment of duty will enable Revenue to invoke extended period;
- that the issue involves bonafide interpretation of law; that penalty is not imposable and interest is not chargeable; that penalty under Section 77 is not imposable; that penalty under rule 15(3) read with Section 78 is not imposable; that section 80 will apply to the present dispute.

4. Personal hearing was held on 1.11.2017 wherein Shri Jigar Shah, Advocate, Shri Deepak Agarwal and Shri J.Shah, both employees of the appellant, appeared before me in respect of both the appeals. They reiterated the grounds of appeal and as an additional submission, provided copies of four judgements relied upon in their grounds of appeal. They also submitted a copy of Board's circular dated 29.4.2011.

5. I have gone through the facts of the case, the grounds of appeal and the oral contentions raised during the course of personal hearing. The issue to be decided is whether the appellant was correct in availing CENVAT credit in respect of services provided by

- [a] M/s. R K Engineering, who was entrusted with supply and laying of 1.5 to 2 tonne Armor rock at Hazira Port which is restoration of rock revetment;
- [b] M/s. Aneri Construction P Ltd, who was entrusted the work of fabrication of davit assembly and lifting beam at port;
- [c] M/s. Ashish Engineering Company, who was entrusted the work of diamond core cutting in the RCC structure at the port;
- [d] M/s. Sahaj Enterprise, who was entrusted with the work of core cutting in civil base of the beam, and
- [d] M/s. New Compare Services Ltd., who was entrusted with the pile painting job at the jetty, berthing dolphin and mooring dolphin.



6. The findings of the adjudicating authority are that since these were *Works Contract service* or *Construction Services*, which are specifically excluded from the definition of input services [Rule 2(1) of the CENVAT Credit Rules, 2004] under the exclusion portion. the appellant was not eligible to avail CENVAT credit, in respect of these services.

7. On going through the services rendered by M/s. R K Engineering, who was entrusted with supply and laying of 1.5 to 2 tonne Armor rock at Hazira Port which is restoration of rock revetment, I find that the service provider himself has completed the work under the Works Contract Service. The service provider M/s. R.K.Engineering, in his invoices has mentioned the service provided as a Works Contract Service. The appellant's argument is that the restoration or rock revetment activity needs to be carried out at certain intervals; that the activity is in the nature of maintenance/repairs; that because the service provider was registered as a Works Contract Service, the invoice mentioned it as Works Contract Service. Now *Works Contract*, as defined under Section 65(105)(zzza) of the Finance Act, 1994, states as follows:

zzza) to any person, by any other person in relation to the execution of a works contract, excluding works contract in respect of roads, airports, railways, transport terminals, bridges, tunnels and dams.

Explanation.—For the purposes of this sub-clause, "works contract" means a contract wherein,—

(i) transfer of property in goods involved in the execution of such contract is leviable to tax as sale of goods, and

(ii) such contract is for the purposes of carrying out,—

(a) erection, commissioning or installation of plant, machinery, equipment or structures, whether pre-fabricated or otherwise, installation of electrical and electronic devices, plumbing, drain laying or other installations for transport of fluids, heating, ventilation or air-conditioning including related pipe work, duct work and sheet metal work, thermal insulation, sound insulation, fire proofing or water proofing, lift and escalator, fire escape staircases or elevators; or

(b) construction of a new building or a civil structure or a part thereof, or of a pipeline or conduit, primarily for the purposes of commerce or industry; or

(c) construction of a new residential complex or a part thereof; or

(d) completion and finishing services, repair, alteration, renovation or restoration of, or similar services, in relation to (b) and (c); or

(e) turnkey projects including engineering, procurement and construction or

(f) commissioning (EPC) projects.

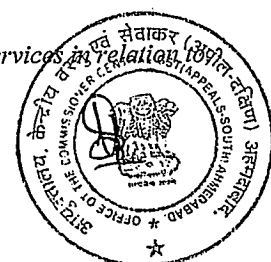
[emphasis added]

8. Going to the services provided by M/s. Aneri Construction P Ltd, M/s. Ashish Engineering Company and M/s. Sahaj Enterprise, I find that the service provider has completed the work under the *Commercial and Industrial Construction Service*, which as I already mentioned falls within the exclusion clause of the definition of input service. The work performed by the aforementioned three service providers, is mentioned supra and hence, I am not repeating it. The adjudicating authority in his findings has held that the service rendered falls clearly under Section 65(25b)(d) of the Finance Act, 1994. The appellant's argument is that the services provided by these three service providers, were in relation to repairs and maintenance. Section 65(25b)(d) of the Finance Act, 1994, which forms part of the definition of Commercial or Industrial Construction Service, states as follows:

(d) repair, alteration, renovation or restoration of, or similar services in relation to (b) and (c), building or civil structure, pipeline or conduit, which is —

(i) used, or to be used, primarily for; or

(ii) occupied, or to be occupied, primarily with; or

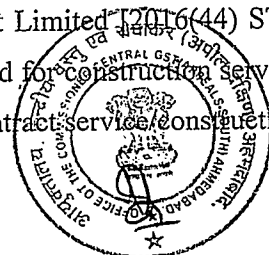


(iii) *engaged, or to be engaged, primarily in, commerce or industry, or work intended for commerce or industry, but does not include such services provided in respect of roads, airports*

9. Rule 2(l) of CENVAT Credit Rules, 2004, defines input services as any service used by a provider of [output service] for providing an output service and includes services used in relation to modernisation, renovation or repairs of a factory, **premises of provider of output service** or an office relating to such factory or premises. It is an undisputed fact that the appellant is utilizing the Hazira port for providing *Port services*. Now, just because the definition of input services, excludes service portion in the execution of a *works contract and construction services*, including service listed under section 66E(b) of the Finance Act in so far as they are used for construction or execution of works contract of a building or a civil structure or a part thereof or laying of foundation or making of structures for support of capital goods, except for the provision of one or more of the specified services, - it would not be legally tenable to deny CENVAT credit in respect of construction services or Works Contracts when the appellant is claiming that these were in fact maintenance and repairs done at the port more so when repairs and renovation forms part of Works Contract Service and Construction Service. My view stands fortified in view of the fact that as per the concession agreement entered between the appellant and Gujarat Maritime Board, the appellant cannot make any alteration or modification to assets approved by Gujarat Maritime Board. Hazira port was built under BOOT policy/model. However for repairs/maintenance the appellant does not require any permission from GMB. The appellant has further stated that no permission was sought from GMB which clearly establishes that the nature of the work was repairs and maintenance only and not construction work, as claimed by the department.

10. Now, therefore, in respect of the services provided by M/s. R.K.Engineering, M/s. Aneri Construction P Ltd, M/s. Ashish Engineering Company and M/s. Sahaj Enterprise, I find that the service received by the appellant was for the purpose of construction in respect of repair, maintenance of existing port from where the appellant was providing port services. The details of work got done by the appellant as already mentioned supra, is in the nature of repairs and maintenance. As per definition of input service and catena of judgments, I find that the appellant is eligible for availing CENVAT credit in respect of input services of renovation, repair and modernization of **premises of provider of output service**. In the circumstances, I am of the considered view that the works got done by the appellant is very well covered in the inclusive part of the definition of "input service" as defined under Rule 2(l) of CENVAT Credit Rules.

11. The appellant has relied upon the case law of Infosys Ltd [2015(37) STR 862], wherein it was held that credit of services used in respect of modernization, renovation or repairs of premises from where is service is provided would be admissible subsequent to 1.4.2011. The appellant has also relied upon the case law of M/s. Red Hat India Pvt Limited [2016(44) STR 451] wherein the Hon'ble Tribunal held that works contract service used for construction service is only excluded from the definition of input service and that works contract service/construction



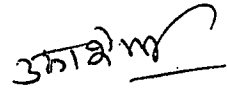
Service used for maintenance of office equipment & building does not fall under exclusion category. I find that both the case laws are relevant and applicable to the present dispute.

12. Now coming to the services provided by M/s. New Compare Services Ltd, the adjudicating authority after going through the scope of work has held that the work allotted was along with supply of goods and hence would fall within the ambit of *Works Contract /Construction Services* and not under *Maintenance or Repair Service*, as is mentioned in the invoice. The appellant in his grounds of appeal has mentioned that the dispute relates to the order pertaining to painting of 90 piles out of the 176 piles, wherein the service provider was asked to provide scaffold for using in painting job and to provide ancillary support. When the invoice of the service provider itself states that the services provided by the appellant is *maintenance and repair*, just because the scope of work includes supply of goods, can it be held that it is not maintenance and repairs but construction service/works contract. I do not agree with the findings of the adjudicating authority. Even if for the sake of argument if it is accepted that the service performed was covered under Works Contract/Construction services, then also since the primary work entrusted was of painting, it is clear that it would be covered under maintenance and repairs and I have already held that CENVAT credit in respect of input services of renovation, repair and modernization of premises of provider of output service is eligible. Even otherwise, the Hon'ble Tribunal in the case of M/s. Sun Pharmaceuticals Industries Limited [2016(45) STR 340(Tri-Abad)] has allowed the credit in respect of painting services used for renovation and repairs of factory. Hence, I find that the appellant is eligible for the CENVAT credit in respect of the services provided by M/s. New Compare Services Ltd.

13. In view of the foregoing, I allow the appeal filed by the appellant and set aside the impugned two OIOs dated 28.2.2017.

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

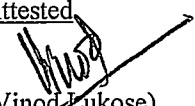
14. The appeal filed by the appellant stands disposed of in above terms.


(उमा शंकर)

केन्द्रीय कर आयुक्त (अपील्स)

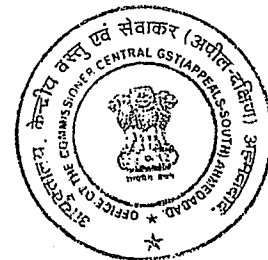
Date 30.11.2017

Attested


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

By RPAD.

To,
M/s. Hazira Port Private Limited,
101-103, Abhijeet-II,
Mithakali Circle,
Ellisbridge,
Ahmedabad- 380 006



V2(ST)47/A-II/17-18
V2(ST)48/A-II/17-18

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 VI, Ahmedabad South.
4. The Additional Commissioner, System, Central Tax, Ahmedabad South Commissionerate.
5. Guard File.
6. P.A.

