केंद्रीय कर आयुक्त (अपील)

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

सत्यमेव जयते

केंद्रीय कर भवन,
सातवीं मंजिल, पोलिटेकनिक के पास,
आम्बावाडी, अहमदाबाद-380015

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769/0772

क फाइल संख्या : File No : V2(ST)/42/RA/A-II/2016-17
Stay Appl.No. NA/2016-17

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-001-APP-266-2017-18**
दिनॉक Date : **24-01-2018** जारी करने की तारीख Date of Issue 6/2/2018

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

ग Arising out of Order-in-Original No. **STC/Ref/76/JMC/KMM/AC/D-III/2016-17** दिनॉक: 15/09/2016 issued by Assistant Commissioner, Central Tax, Ahmedabad-South

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

M/s JMC Projects.
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 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 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 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, अहमदावाद 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.

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 Assistant Commissioner, Service Tax, Division-III, Ahmedabad *(hereinafter referred to as 'appellant')* has filed the present appeal against the Order-in-Original number STC/Ref/76/JMC/K.M.Mohadikar/AC/Div-III/16-17 dated 15.09.2016 *(hereinafter referred to as 'impugned order')* passed in the matter of refund claim filed by M/s. JMC Projects (India) Pvt. Ltd., A-104, Shapath-4, Opp. Karnavati Club, S. G. Road, Ahmedabad *(hereinafter referred to as 'respondents')*;

2. The facts of the case, in brief, are that the respondents were engaged in providing services under the category of 'Works Contract Service' and hold valid registration number AAACJ3814ESTO01. The respondents had provided services to AIIMS, Bhopal, Ministry of Health & Family Welfare, Govt. of India under Mega Exemption Notification number 25/2012-ST dated 20.06.2012. As the government refused to reimburse the Service Tax paid by the respondents, they had filed a refund claim amounting to ₹20,52,155/- under Section 102 of the Finance Act, 2016 read with the Finance Act, 1994 and rules made there under. The said refund claim was sanctioned vide the impugned order by the adjudicating authority.

3. The impugned order was reviewed by the Commissioner of Service Tax, Ahmedabad and issued review order number 39/2016-17 dated 07.12.2016 for filing appeal under section 84(1) of the Finance Act, 1994 on the ground that the impugned order is not legal and proper and the refund was sanctioned erroneously. The appellant claimed that during scrutiny of the refund claim it was observed that the respondents were availing CENVAT credit of input services which were used in taxable as well as exempted services provided by the latter. It was further noticed that the respondents were not maintaining separate account of CENVAT credit as per Rule 6(3) of the Cenvat Credit Rules, 2004. Further, it was noticed that the respondents had reversed the CENVAT credit as per Rule 6(3A) of the Cenvat Credit Rules, 2004 considering only common input services. However, they were required to reverse the entire CENVAT credit irrespective of common input services or otherwise. The appellant alleged that the adjudicating authority, before sanctioning the claims, did not verify (a) whether the respondents had utilized the CENVAT credit on input services in terms of CCR, 2004 and whether they had maintained separate accounts of CENVAT credit used in exempted services as well as taxable services; (b) how the refund claims have been sanctioned without fulfillment of condition of sub-rule (3)(1) of Rule 6 of CCR, 2004; and (c) the adjudicating authority had not referred to the ST-3 returns for the year 2015-16 to ascertain the utilization of CENVAT credit of input services. The appellant also alleged that the adjudicating authority has not verified the detailed calculation of reversal of the CENVAT credit.

4. Personal hearing in both the matters was granted and held on 18.12.2017. Smt. Priyanka Kalwani, Advocate, appeared before me on behalf of the respondents and argued that Section 102 of the Finance Act, 2016 is self contained provision and pointed out several judgments in their favour. She also submitted my previous order number AHM-EXCUS-001-APP-152 to 154-17-18 dated 17.11.2017 pertaining to them with the same issue.

5. I have carefully gone through the facts of the case on records, grounds of appeal in the Appeal Memorandum and oral and written submissions made

by the respondents at the time of personal hearing.

6. The appellant has claimed that the adjudicating authority has not verified the detailed calculation of the reversal of CENVAT credit. The appellant has alleged that the respondents were required to reverse 6% of the gross value instead of the credit of common services they have reversed. Thus, according to the appellant, the respondents have not reversed the amount as per Rule 6(3)(1) of CCR, 2004. In this regard, I would like to quote below the contents of Rule 6 of CCR, 2004;

"Rule 6. Obligation of manufacturer of dutiable and exempted goods and provider of taxable and exempted services.-

(1) The CENVAT credit shall not be allowed on such quantity of input or input service which is used in the manufacture of exempted goods or for provision of exempted services, except in the circumstances mentioned in sub-rule (2). ***Provided*** *that the CENVAT credit on inputs shall not be denied to job worker referred to in rule 12AA of the Central Excise Rules, 2002, on the ground that the said inputs are used in the manufacture of goods cleared without payment of duty under the provisions of that rule.*

(2) Where a manufacturer or provider of output service avails of CENVAT credit in respect of any inputs or input services, and manufactures such final products or provides such output service which are chargeable to duty or tax as well as exempted goods or services, then, the manufacturer or provider of output service shall maintain separate accounts for receipt, consumption and inventory of input and input service meant for use in the manufacture of dutiable final products or in providing output service and the quantity of input meant for use in the manufacture of exempted goods or services and take CENVAT credit only on that quantity of input or input service which is intended for use in the manufacture of dutiable goods or in providing output service on which service tax is payable.

(3) Notwithstanding anything contained in sub-rules (1) and (2), the manufacturer of goods or the provider of output service, opting not to maintain separate accounts, shall follow either of the following options, as applicable to him, namely:-

(i) the manufacturer of goods shall pay an amount equal to 6% of value of the exempted goods and the provider of output service shall pay an amount equal to 7%. of value of the exempted services; or

(ii)the manufacturer of goods or the provider of output service shall pay an amount equivalent to the CENVAT credit attributable to inputs and input services used in, or in relation to, the manufacture of exempted goods or for provision of exempted services subject to the conditions and procedure specified in sub-rule (3A).

Explanation I.*- If the manufacturer of goods or the provider of output service, avails any of the option under this sub-rule, he shall exercise such option for all exempted goods manufactured by him or, as the case may be, all exempted services provided by him, and such option shall not be withdrawn during the remaining part of the financial year.*

Explanation II.*-For removal of doubt, it is hereby clarified that*

the credit shall not be allowed on inputs and input services used exclusively for the manufacture of exempted goods or provision of exempted service".

In the case of the Commissioner of Central Excise, Puducherry versus the CESTAT, Chennai, the Hon'ble Hon'ble High Court of Judicature, Madras concluded that the assessee, *suo moto,* reversed the credit on common inputs used for manufacturing of dutiable and exempted goods. Hence, reversal of 8% of value of exempted goods not required. Question of law answered against Revenue. The concerned portion of the verdict is reproduced as below;

*"**13.** For claiming the benefit under Section 57CC(9) of the Act, the manufacturer has to maintain separate books of accounts, sub-section (2) to Section 73 of the Finance Act, 2010 mandates that the assessee has to make an application to the Commissioner of Central Excise along with documentary evidence and a Certificate from the Chartered Accountant or a Cost Accountant, certifying the amount of input credit attributable to the inputs used in or in relation to the manufacture of exempted goods within a period of six months from the date on which the Finance Bill, 2010 received the assent of the President. However, in the present case, even as per the show cause notice and the order of adjudication, it is clear that the input credit has been reversed by the respondent/assessee even prior to the amendment. In such view of the matter, the Tribunal, following the decision of the Allahabad High Court in Hello Mineral Water case (supra), which followed the decision of the Apex Court in Chandrapur Magnet Wires case (supra) rightly set aside the demand".*

In the case of the Commissioner of Central Excise, Chennai-II versus ICMC Corporation Ltd., the Hon'ble Hon'ble High Court of Judicature, Madras proclaimed that when credit attributable to them is reversed in the case of inputs used exclusively for manufacture of exempted products, demand of 8% or 10% on sale price was not justified under Rule 6 of Cenvat Credit Rules, 2004. The related portion of the said judgment is reproduced below;

*"**2.** Following the decision of the Apex Court in the case of Chandrapur Magnet Wires (P) Ltd. v. Collector of Central Excise, Nagpur reported in 1996 (81) E.L.T. 3 (S.C.), wherein the Apex Court held that when the credit attributable to the inputs in exempted product is reversed by the assessee, the demand of 8% - 10% on the sale price was not justified under Rule 6 of the Cenvat Credit Rules, 2004, the Customs, Excise and Service Tax Appellate Tribunal allowed the appeal filed by the assessee holding that when the credit was reversed by the assessee, it was as if they had not taken any credit at all.*

***3.** Aggrieved by this, the Revenue is on appeal before this Court.*

***4.** We find from a reading of the amendment made to Rule 6 under Section 73 of the Finance Act, 2010 that the procedure of the Cenvat Credit Rules under Rule 6 was brought in with retrospective effect from September, 2004 by insertion under Rule 6(6), which reads as under :*

S. No.	***Provisions of Cenvat Credit Rules, 2004 to be amended***	***Amendment***	***Period of effect of amendment***
1	*2*	*3*	*4*
	Rule 6 of the Cenvat Credit Rules, 2004 as published vide Notification Number G.S.R. 600 (E), dated the 10th September, 2004 [23/2004-CENTRAL EXCISE (N.T.), dated the 10th September, 2004].	*In the Cenvat Credit Rules, 2004, in Rule 6, after sub-rule (6), the following sub-rule shall be inserted, namely :* *"(7) Where a dispute relating to adjustment of credit on inputs or input services used in or in relation to exempted final products relating to the period beginning on the 10th day of September, 2004 and ending with the 31st day of March,*	*10th day of September, 2004 to the 31st day of March, 2008 (both days inclusive).*

		2008 (both days inclusive) is pending on the date on which the Finance Bill, 2010 receives the assent of the President, then, notwithstanding anything contained in sub-rules (1) and (2), and clauses (a) and (b) of sub-rule (3), a manufacturer availing Cenvat credit in respect of any inputs or input services and manufacturing final products which are chargeable to duty and also other final products which are exempted goods, may pay an amount equivalent to Cenvat credit attributable to the inputs or input services used in, or in relation to the manufacture of, exempted goods before or after the clearance of such goods : *Provided that the manufacturer shall pay interest at the rate of twenty-four per cent, per annum from the due date till the date of payment of the said amount.* *Explanation : For the purpose of this sub-rule, "due date" means the 5th day of the month following the month in which goods have been cleared from the factory.*	

As per Section 73 sub-section (2) of the Finance Act, 2010 the assessee has to make an application to the Commissioner of Central Excise along with documentary evidence and a Certificate from the Chartered Accountant or a Cost Accountant, certifying the amount of input credit attributable to the inputs used in or in relation to the manufacture of exempted goods within a period of six months from the date on which the Finance Bill, 2010 received the assent of the President.

5. *Considering the fact that the assessee had reversed the credit even prior to the amendment and the order of the Tribunal is in fact no different from what is contemplated under the Finance Act, 2010, we do not find anything survives further for this Court to consider the merits of the case pleaded by the Revenue.*

6. *Accordingly, the Civil Miscellaneous Appeal fails and the same is dismissed. No costs".*

Thus, from the above, it is quite clear that the adjudicating authority cannot direct the respondents to follow the conditions mentioned in Rule 6(3) above. The respondents have the choice to follow either of the options and the department is not supposed to force any of the options on the respondents. In these cases, the respondents had opted for option number (ii) and reversed an amount equivalent to the CENVAT credit attributable to inputs and input services used in, or in relation to, the manufacture of exempted goods or for provision of exempted services subject to the conditions and procedure specified in sub-rule (3A). The appellant has confirmed this in paragraph 6 of the Grounds of Appeal where it is specifically mentioned that the respondents have reversed CENVAT credit as per Rule 6(3A) of the CCR, 2004 considering only the common input services. The respondents have further, submitted before me a certificate from Vanraj & Co., Chartered Accountants, certifying the same. The respondents are not supposed to reverse the entire credit as demanded by the department. If a person is engaged in manufacturing dutiable & exempted goods or rendering taxable & exempted services together then he has to determine and avail CENVAT Credit only on those inputs or input services which are used for providing taxable services or manufacturing dutiable goods. Therefore, I find that the respondents have rightly reversed the common input services and are rightly eligible for the amount of refund.

sanctioned to them.

7. Further, the appellant has claimed that the adjudicating authority has failed to verify whether the respondents have taken CENVAT credit of inputs which were exclusively used for providing services to the government organizations. The respondents have submitted before me Chartered Accountant's certificates which clarify the fact that the respondents had offered services to the government organizations and they had discharged the Service Tax liabilities and had availed CENVAT credit of Service Tax paid on the services which were directly relevant to the govt. projects and also availed credit of Service Tax paid on commonly used input services. In view of the above, the allegation of the appellant does not sustain.

8. In view of the facts and discussions hereinabove, I reject the appeal filed by the Department and uphold the impugned order.

9. अपीलकर्ता द्वारा दर्ज की गई अपीलो का निपटारा उपरोक्त तरीके से किया जाता है।

9. The appeals filed by the appellant stand disposed off in above terms.

(उमा शंकर)
CENTRAL TAX (Appeals),
AHMEDABAD.

ATTESTED

(S. DUTTA)
SUPERINTENDENT,
CENTRAL TAX (APPEALS),
AHMEDABAD.

To,
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Copy to:

1) The Chief Commissioner, Central Tax, Ahmedabad.
2) The Commissioner, Central Tax, Ahmedabad (South).
3) The Dy./Asst. Commissioner, Central Tax, Division-VII (Satellite), Ahmedabad.
4) The Asst. Commissioner (System), Central Tax, Hq., Ahmedabad (South).
5) Guard File.
6) P. A. File.