



सत्यमेव जयते

केंद्रीय कर आयुक्त (अपील)

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

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

7th Floor, GST Building,
Near Polytechnic,

Ambavadi, Ahmedabad-380015

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रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : V2(ST)/149&172/Ahd-II/2017-18
Stay Appl.No. NA/2017-18

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2872

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-467-468-2017-18
दिनांक Date : 27-03-2018 जारी करने की तारीख Date of Issue 25/4/2018

श्री उमा शंकर आयुक्त (अपील) द्वारा पारित

Passed by Shri. Uma Shanker, Commissioner (Appeals)

ग Arising out of Order-in-Original No. CGST-VI/REF-41/MCL-KSIPL/17-18 दिनांक: 30/10/2017,
CGST-VI/REF-49/MCL-JPCPL/17-18 दिनांक: 29/11/2017 issued by Assistant Commissioner,
Central Tax, Ahmedabad-South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
MCL-KSIPL(JV) & MCL-JPCPL(JV)
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।

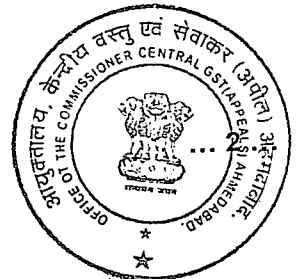
(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by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



(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.

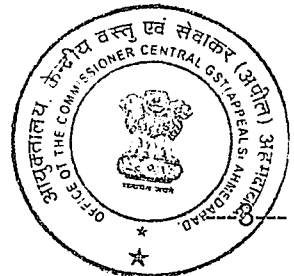
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 मेटल हॉस्पिटल 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.



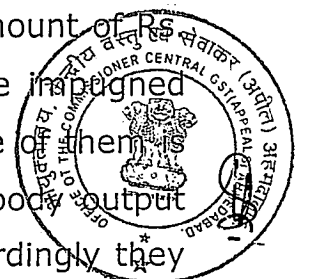
- b) That they were asked to submit the documents and explanations in the hearing itself without giving sufficient time;
- c) That the documents have been demanded which have no relevance to the case;
- d) That the allegation that the service recipient i.e. BCCL and RRVPNL have paid to them 100% service tax is completely wrong and they have paid only 50% as per the Notification No. 30/2012-ST;
- e) That the allegation that they are a "body corporate" and hence refund is wrongly filed is based on completely baseless and various evidences given by them to establish that they are a non-body corporate have been ignored. In fact they are formed as an Association of Person;
- f) That the requirement of submitting tax paid challans of BCCL and RRVPNL to prove that it has deposited the 50% portion of its liability is not as per law however they have got one certificate cum Declaration from the BCCL and a letter dtd. 26.04.2017 received from RRVPNL to prove that they have paid the tax;
- g) That they could not submit the original copy of agreement between MCL & KSIPL as it was lying with the principal so they submitted self-certified copy of the agreement and non-production of documents due to some reason cannot be a cause of rejection;
- h) Allegation that amount of mobilization advance should not be added in refund claim is wrong as that amount has been received against service portion only;
- i) That they have fulfilled all the conditions prescribed under Rule 5B and the Notification No. 12/2014 CE (NT);

4. The personal hearing in the case was held on 31.01.2018 in which Shri Nitesh Jain, Chartered Accountant appeared on behalf of the appellants. He reiterated the grounds of appeal and submitted copy of certificate of payment and earlier OIO in which their refund claim for an earlier period was sanctioned.

5. I have carefully perused the documents pertaining to the case and submitted by the appellants along with the appeal. I have considered the arguments made by the appellants in their appeal memorandum as well as oral submissions.

6. The issue to be decided whether the appellants are entitled for refund of unutilized cenvat credit.

7. For the ease, I first take the first case involving refund amount of Rs 1,00,26,537/-. I find that there are many reasons given in the impugned order because of which the refund claim has been rejected. One of them is that the claimants claimed themselves to be a non-corporate body service provider and provided service to a corporate body. Accordingly they



received only 50% of the service tax @ 3% amounting to Rs. 1,03,72,282/- from the service recipient as compared to the total service tax burden of Rs. 2,07,44,565/- borne by them. The adjudicating authority noted that in support of their claim, the appellants had not submitted the called for documents clearly legible copies of four R.A. bills, copies of documents related to re-imburement of service tax by the service recipient, copies of service tax challans and original copy of agreement dated 18.08.2015 signed between MCL & KSIPL. On careful consideration of all these reasons for rejection of the refund claim, I find that basically it is a matter of verification of the calculations submitted by the appellants and their status. On being asked to substantiate their claim, the appellants submitted a copy of a certificate dtd. 12.10.2017 from the BCCL showing details of service tax payment and a copy of which is given herein below.



BIHARAT COKING COAL LIMITED
(A Subsidiary of Coal India Limited)
Pay Office, HQ, Koyla Bhawan
Koyla Nagar, Dhanbad-826 005

Ref.No.BCCL/Pay/2017/

Dtd.12/10/2017

TO WHOM IT MAY CONCERN

Furnished hereunder the details of Service tax challans paid against the liability for the period Oct'2016 to March'2017 in respect of M/s MCL-KSIPL (JV).

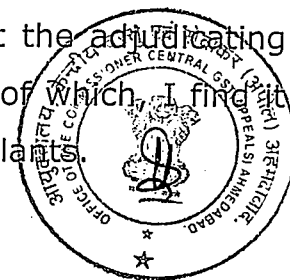
Party Name	Gross Amount	Service Tax	SNC	KKC	Challan No.	Challan Date
MCL-KSIPL (JV)	18181230	494246	17652	17652	16663	30/03/17
MCL-KSIPL (JV)	175862104	4780717	170740	170740	16663	30/03/17
MCL-KSIPL (JV)	5717086	155415	5551	5551	98664	11/03/17
MCL-KSIPL (JV)	135500271	3683502	131554	131554	05886	06/07/17

This certificate is being issued on request of M/s MCL-KSIPL (JV) vide their letter ref.No.ML(P)RE/3140/CLT/17-18/026 dtd.28/09/2017.

HOD(Fin.) Pay
BCCL, Koyla Bhawan.



I find that the copy of certificate issued by BCCL, Koyla Bhawan has been issued bearing F.No. BCCL/Pay/2017 dtd. 12.10.2017 in which the payment of service tax has been certified by them. I also find that the adjudicating authority has not disputed its authenticity and in absence of which, I find it an evidence in support of the contention made by the appellants.



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. 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 अनुसूचि-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."



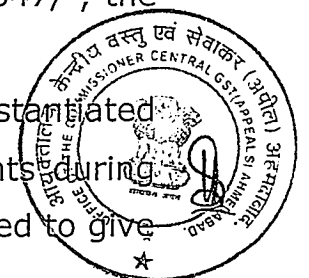
ORDER IN APPEAL

M/s MCL-KSIPL(JV) and M/s MCL-JPCPL(JV) both situated at 70-Ship Building, 7th Floor, C.G.Road, Near Municipal Market, Navrangpura, Ahmedabad (henceforth, "appellants") have filed the appeals against the Order-in-Original No. CGST-VI/REF-41/MCL-KSIPL/2017-18 dated 31.10.2017 and CGST-VI/REF-49/MCL-JCPL/2017-18 dated 29.11.2017 (henceforth, "impugned orders") passed by the Assistant Commissioner, CGST, Division-VI (Vastrapur), Ahmedabad (henceforth, "adjudicating authority"). Since these two appeals are related to identical issues, I take them up together for passing a common order.

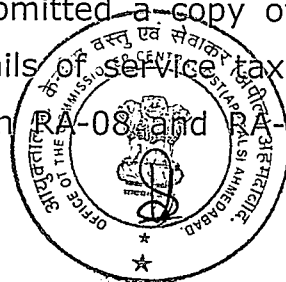
2. Briefly stated, the facts of the case are that the appellants submitted refund claim of Rs. 1,00,26,537/- for unutilized cenvat credit in terms of Notification No. 12/2014 on 09.06.2017 and the other refund claim of Rs. 39,05,547/- for unutilized cenvat credit on 04.07.2017 along with some documents. The service in which the appellants were engaged is covered under Notification No. 30/2012 (ST) issued for percentage of service tax required to be paid by the service provider and recipient. As per this notification, in works contract services, the recipient is required to pay 50% of the service tax if their status is of corporate body and the balance 50% is to be paid by the service provider. The appellants claimed their status to be of non-corporate and as per the notification no. 30/2012, they are required to pay 50% service tax and the balance 50% was required to be paid by the service recipient i.e. viz. M/s Bharat Coking Ltd. (BCL for brevity) in the first case and by Rajasthan Rajya Vidyut Prasaran Nigam Ltd. (for brevity "RRVPL") in the second case. It was noted that the full amount of service tax had been recovered from the service recipient. Since the service recipient has fully discharged his service tax liability, there was no question of filing of refund under Notification No. 12/2012 by the appellants. Since the service recipient has already paid his full service tax liability, there was no question of payment of service tax again under reverse charge mechanism under the Notification No. 30/2012. In view of this, show cause notice dtd. 06.09.2017 and 27.09.2017 were issued to the appellants for rejection of service tax refund claim of Rs. 1,00,26,537/- and of Rs. 39,05,547/- respectively. The adjudicating authority, vide the impugned orders, rejected both the refund claims.


3. Being aggrieved by the impugned orders of rejecting the refund claims of accumulated cenvat credit of Rs. 1,00,26,537/- and Rs. 39,05,547/-, the appellants have filed these appeals on the following grounds:

- a) That the show cause notice is issued on vague and unsubstantiated grounds. They had not been asked to submit any documents during three months and that in the notice, no-where they were asked to give reason why their refund should not be rejected;



8. A copy of OIO dtd. 21.12.2016 passed for sanctioning the refund claim for earlier period has also been submitted by the appellants and on perusal of it, I find that in para 9 of the said OIO, it is admitted that the appellants are a non body corporate and they have to charge 50% of the service tax. I find that no documents to the effect that this order has been challenged, has been produced. I therefore agree with the contention raised by the appellants that they are a non-body corporate and are required to pay 50% of the service tax and they have been granted refund earlier also. The appellants have also submitted a copy of the work order dtd. 16/17.07.2015 issued by the BCCL and on perusal, I find that the condition no. 14 of the work order clearly stipulates that the contractor shall be liable and pay all Indian taxes, duties levies.
9. Now I take up the second case involving refund amount of Rs. 39,05,547/-. I find that there are many reasons given in the impugned order because of which the refund claim has been rejected. One of them is that the adjudicating authority has held that the service provided by the appellants are not covered under works contract service as they had two separate agreements with the service recipient. In para 31 of the impugned order, it has been discussed that the appellants were awarded a contract for execution of a project for the contract price of Rs. 95,67,93,378.83 inclusive of all taxes, duties and other applicable charges. Further it has been discussed in para 32 of the impugned order that the said contract was divided into two parts viz. supply part and service part for Rs. 71,69,51,654.83 and Rs. 23,98,41,724.00 respectively. Accordingly it has been held in the para 37 that the service part contract of the said project is covered under definition of work contract. I find that the contract is covered under works contract service and is eligible for benefit of refund of accumulated cenvat credit.
10. Further I find that the other reason for rejection of the refund claim is that it has been held that the aggregate price of the contract is inclusive of all taxes, duties and other applicable charges as is evident from the letter of acceptance dtd. 22.01.2016 issued by the service recipient and full of payment of service tax had been made by the service recipient. The adjudicating authority has found and held that the appellants recovered full service tax (even more) from the service recipient. On being asked to substantiate their claim, the appellants submitted a copy of a letter dtd. 26.04.2017 from the RRVPNL showing details of service tax payment and deductions made for service tax involved in RA-08 and RA-09. A copy of which is given herein below.



 RVPN ISO 9001:2008	RAJASTHAN RAJYA VIDYUT PRASARAN NIGAM LIMITED A Govt. of Rajasthan Undertaking Corporate Identity Number (CIN): U40109RJ2009SOC010485 Regd. Office: VidyaBhawan, Jyoti Nagar, Jaipur-302003
	OFFICE OF THE SR. ACCOUNTS OFFICER (CPC) VidyaBhawan, Jyoti Nagar, Jaipur-302003. Tel. No.:0141-2740683 Website: www.rvpn.co.in E-mail: sr_ao_cpc@rvpn.co.in

No. RVPN/Sr. AO/CPC/TN ICB-02(kfw)/D. Date: _____

M/s. Montecarlo-JPCPL(JV)

Subj: Payment of your Bill (s), under TN No. KIW/ICB-02 (lot-II)

Dear Sir,

We forwarded herewith cheque/Draft No. _____ dated Rs. _____ against your bill as noted below overleaf.

Sr. No.	Bill No. & Date	Amount of Bill (Rs.)	Amount of Deductions made (Rs.)	Net Amount Paid (Rs.)	Particulars of deductions (Rs.)
1	RA-08/03.04.2017	3107499	466140	100	Mis. Adv @15%
			310760		RMD against Work Completion
			310780		RMD against MISC WORK
			102458		CONTRACT TAX (WCT)
			31078		Lab. Cost @1%
			1838305		Service Tax
			50000		RMD MIB
1	RA-09/03.04.2017	6535850	660378	3442521	Mis. Adv @15%
			663585		RMD against Work Completion
			663585		RMD against MISC WORK
			218013		CONTRACT TAX (WCT)
			65359		Lab. Cost @1%
			459406		Service Tax
			65000		RMD MIB

Kindly send us your stamped receipt (immediately) for our reference and record.

Yours faithfully

Encl.

Sr. Accounts Officer (CPC)

Copy forwarded to the following for favour of information and necessary action:-

1. The Superintending Engineer (Contract-IE), RRVPNL, Jaipur.
2. The Accounts Officer ()

Sr. Accounts Officer (CPC)

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I find that the copy of a letter dtd. 26.04.2017 from the RRVPNL has been issued bearing F.No. RVPN/Sr.AO/CPC/TN ICB-02(kfw)/D dtd. 26.04.2017 in which the deduction of service tax has been certified by them. It is sufficient to substantiate the appellants' claim that they had borne the service tax liability of 50%. I also find that the adjudicating authority has not disputed its authenticity and in absence of which, I find it an evidence in support of the contention made by the appellants.

11. Now I take up the issue of mobilization advance which, as per the impugned order, should not have been added in refund claim. I have carefully gone through the contention made by the appellants in their defence and they have argued that the mobilization advance was towards service portion. They have submitted a copy of letter F. No. RRVPN/Sr.A.O./CPC/D in which it is mentioned that the payment has been made against bill No. MCL/M/Service/1180/16-17/001 dtd. 18.06.2016. I find force in the argument that the payment was towards service portion only.



12. In view of the documents in their support, I find that the impugned orders are required to be set aside and accordingly I allow the appeals.

13. The appeals are disposed off accordingly.

अपीलकर्ता द्वारा दर्ज की गयी अपीलों का निपटारा उपरोक्त तरीके से किया जाता है !

उमा शंकर

(उमा शंकर)

केंद्रीय कर आयुक्त (अपील्स)

अहमदाबाद

दिनांक:

सत्यापित

धर्मेंद्र उपाध्याय

(धर्मेंद्र उपाध्याय)

अधीक्षक (अपील्स),

केंद्रीय कर, अहमदाबाद

By R.P.A.D.

To:

M/s MCL-KSIPL(JV), M/s MCL-JPCPL (JV),
70-Ship Building,
7th Floor, C.G.Road,
Near Municipal Market,
Navrangpura,
Ahmedabad

Copy to:-

- (1) The Chief Commissioner, CGST, Ahmedabad Zone,
- (2) The Commissioner, CGST, Ahmedabad (South),
- (3) The Dy./Astt. Commissioner, CGST, Div.-VI, A'bad (South),
- (4) The Dy./Astt. Commissioner(Systems),CGST, A'bad (South),
- (5) Guard File,
- (6) P.A.File.



