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|---|---|---|
|  | केंद्रीय कर आयुक्त (अपील) |  |
| सत्यमेव जयते | O/O THE COMMISSIONER (APPEALS), CENTRAL TAX, | |
| | केंद्रीय कर भवन, | 7 th Floor, GST Building, |
| | सालवी मंजिल, पॉलिटेक्निक के पास, | Near Polytechnic, |
| | आम्बावाडी, अहमदाबाद-380015 | Ambavadi, Ahmedabad-380015 |
|  | 079-26305065 | टेलिफैक्स: 079-26305136 |

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रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : V2(ST)92/Ahd-South/2018-19
Stay Appl.No. /2018-19

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-114-2018-19
दिनांक Date : 13-09-2018 जारी करने की तारीख Date of Issue _____ 11/11/2019

श्री उमा शंकर आयुक्त (अपील) द्वारा पारित

Passed by Shri. Uma Shanker, Commissioner (Appeals)

ग Arising out of Order-in-Original No. MP/02/AC/Div-III/2018-19 दिनांक: 14.06.2018 issued by
Assistant Commissioner, Div-III, Central Tax, Ahmedabad-South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
Angiplast Pvt Ltd
Ahmedabad

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

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

भारत सरकार का पुनरीक्षण आवेदन :

Revision application to Government of India :

(1) 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।



(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.

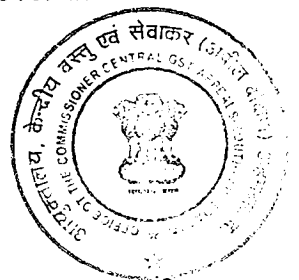
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 मैटल हॉस्पिटल 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. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

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

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

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

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

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

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

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

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

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

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

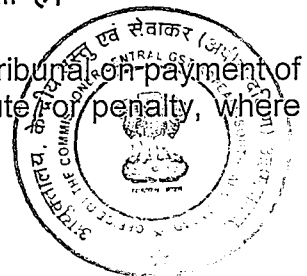
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

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

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

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

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



ORDER-IN-APPEAL

M/s. Angiplast Private Limited, 4803, Phase-IV, GIDC Vatva, Ahmedabad – 382445 [for short - 'appellant'] has filed this appeal against OIO No. MP/02/AC/Div-III/2018-19 dated 14.06.2018, passed by the Assistant Commissioner, Central Tax, Division – III, Ahmedabad – South [for short - 'adjudicating authority'].

2. The facts giving rise to this appeal are that, during the course of Audit that the fact emerged that the appellant incurred expenditure in foreign currency on account of Professional Consultancy Charges and Sales Promotion Charges for the services received from outside of India. It appeared that the appellant was liable to pay service tax on the said services received by him under the category of "Banking and Financial Services" falling under Section 65(105)(zm) of the Finance Act, 1994, on which the service tax liability is on the service receiver under reverse charge mechanism in terms of Section 66A of the Finance Act, 1994 and Rule 3 (ii) and (iii) of The Taxation of Service (Provided from Outside India and Received in India) Rules, 2006 for the period prior to 01.07.2012. It also appeared that the said service doesn't falls under the category of negative list listed under Section 66D of the Finance Act, 1994 and thus appellant was liable to pay the Service Tax on such services under Rule 3 and 4 of the Place of Provision of Services Rules, 2012 (henceforth, "POPS rules").

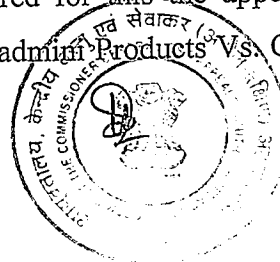
2.1. Since the appellant was not paying service tax on the activity described, a show cause notice was issued and came to be decided by the adjudicating authority vide impugned order by confirming the service tax demand of Rs.2,72,431/- for the period from October 2011 to 2015-16 along with interest and, an equal amount of penalty was imposed. In addition to this a penalty of Rs. 10,000/- was imposed on appellant as they failed to file service tax returns on proper manner. The present appeal has been filed against this order of the adjudicating authority.

3. The main grounds of appeal, in very brief, are as follows –

3.1 The appellant states that the remittances made by them in foreign currency on account of Professional Consultancy charges and Sales Promotion charges cannot be classified under "Banking and Financial Services" for the period prior to 01.07.2012. For this the appellant relied on the definition of "Banking and other Financial Services" mentioned in the Section 65(12) of the Finance Act, 1994.

3.2 The appellant contends that even if the services is classified under "Banking and Financial Services" for the period wef 01.07.2012, they are not liable to pay service tax on the import of the said services as per the Rule 9 of POPS, Rules 2012 which states that the place of provision of services provided by a banking company, or a financial institution, or a non-banking financial company, to account holder is the location of service provider, which in present case is outside of India.

3.3 Appellant argues that the demand is time barred for this the appellant relied on the judgments of Hon'ble Supreme Court in the cases of Padman Products Vs. Collector of Central



Excise, Collector of Central Excise Vs. Chemphar Drugs & Liniments and Continental Foundation Jt. Venture Vs. Commisisoner of Central Excise, Chandigarh – I reported in 1989 (43) ELT 195 (SC), 1989 (40) ELT 276 (SC) and 2007 (216) ELT 177 (SC) respectively.

3.4 The appellant also argues that the penalties levied under Section 77 and 78 of the Finance Act, 1994 are not justifiable as they have not contravened any rule with an intent to evade payment of service tax.

4. In the personal hearing held on 12.09.2018, Smt. Shilpa P. Dave, Advocate appeared on behalf of the appellant and reiterated the submissions advanced in the grounds of appeal.

5. I have carefully gone through the appeal. It is a fact that the appellant was receiving Professional Consultancy services and Sales Promotion Services from the service provider located outside of India and for which they were paying in foreign currency.

5.1 The demand in the impugned order was confirmed on the basis of classification of the said service under "Banking and Financial Services" for the period prior to 01.07.2012. I find the definition of "Banking and other Financial services" in the Section 65(12) of the Finance Act, 1994 as:

"Banking and Other Financial Services" means -

(a) the following services provided by a banking company or a financial institution including a non-banking financial company or any other body corporate or [commercial concern], namely :-

(i) financial leasing services including equipment leasing and hire-purchase;

Explanation.-For the purposes of this item, "financial leasing" means a lease transaction where-

(i) contract for lease is entered into between parties for leasing of a specific asset;

(ii) such contract is for use and occupation of the asset by the lessee;

(iii) the lease payment is calculated so as to cover the full cost of the asset together with the interest charges; and

(iv) the lessee is entitled to own, or has the option to own, the asset at the end of the lease period after making the lease payment;

(ii) Omitted

(iii) merchant banking services;

(iv) securities and foreign exchange (forex) broking, and purchase or sale of foreign currency, including money changing;

(v) asset management including portfolio management, all forms of fund management, pension fund management, custodial, depository and trust services ,

(vi) advisory and other auxiliary financial services including investment and portfolio research and advice, advice on mergers and acquisitions and advice on corporate restructuring and strategy;

(vii) provision and transfer of information and data processing; and

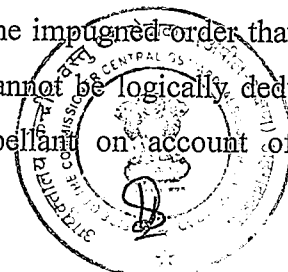
(viii) banker to an issue services; and

(ix) other financial services, namely, lending, issue of pay order, demand draft, cheque, letter of credit and bill of exchange, transfer of money including telegraphic transfer, mail transfer and electronic transfer, providing bank guarantee, overdraft facility, bill discounting facility, safe deposit locker, safe vaults, operation of bank accounts;";

(b) foreign exchange broking and purchase or sale of foreign currency including money changing provided by a foreign exchange broker or and authorised dealer in foreign exchange or an authorised money changer, other than those covered under sub-clause (a);

[Explanation. - For the purposes of this clause, it is hereby declared that "purchase or sale of foreign currency, including money changing" includes purchase or sale of foreign currency, whether or not the consideration for such purchase or sale, as the case may be, is specified separately;]

I find that from the above definitions that it is very clear that services like Professional Consultancy services and Sales Promotion services have no relation with act of money lending, money leasing, merchant banking services, securities & foreign exchange broking or any other activity mentioned in the definitions of Banking and Other Financial Services. Further I also find a mere mention of a fact by the adjudicating authority in the impugned order that the appellant has not paid service tax on foreign bank charges, but it cannot be logically deduced from the impugned order how the remittances made by the appellant on account of Professional

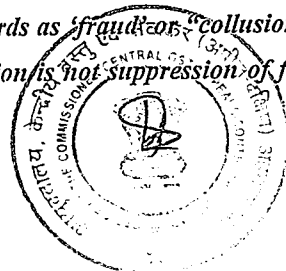


Consultancy charges and Sales Promotion charges are related with foreign bank charges or Banking and other Financial services. I find that the demand confirmed in the impugned order by classifying Professional Consultancy services and Sales Promotion services under the category of "Banking and Financial Services" is not sustainable for the period prior to 01.07.2012.

5.2. The appellant maintained in his appeal that the Professional Consultancy Services and Sales Promotion Services cannot be classified under "Banking and Financial Services" and even if it is classified under "Banking and Financial Services" they were not exigible to pay service tax as per the Rule 9 of POPS, Rules 2012, which states that the place of provision of services provided by a banking company, or a financial institution, or a non-banking financial company, to account holders is the location of service provider. I find that the appellant has nowhere categorically denied the fact that their activity is a service which is not listed in the negative list mentioned under Section 66D of the Finance Act, 1994. It is notable to mention here that the service specific definitions were done away with and the concept of negative list from 01.07.2012. I find that the activity of Professional Consultancy and Sales Promotion is a 'service' in terms of section 65B (44) of the Finance Act, 1994 and further I also do not such service in the negative list under Section 66 D of the Finance Act, 1994. However the taxability depends on the place of provision of service. The place of provision of service is determined in accordance with the POPS rules. I note that the Rule 3 of POPS Rules 2012 states that "*the place of provision of a service shall be the location of the recipient of service Provided that in case the location of the service receiver is not available in the ordinary course of business, the place of provision shall be the location of the provider of service*". I find that the services received by the appellant on account of Professional Consultancy and Sales Promotion cannot be classified under "Banking and Financial Services" in terms of the definition mentioned in the POPS Rules 2012. So the reliance for relief by the appellant as per Rule 9 of POPS Rules, 2012 is not sustainable.

5.3 The appellant has also raised the issue of time barring as according to him there is no suppression of facts or wilful misstatement. It is however a fact that they had not shown the details of remittances made by them on account of Professional Consultancy services and Sales Promotion services in their ST-3 returns for the relevant period and not claimed any exemption from service tax either. These facts were brought to the notice only during the course of audit. The appellant has presented the case of interpretation of law which is not correct. On going through the case laws, the relevant portion of the judgement of the Hon'ble Supreme Court in the case of Padmini Products vs. Collector of Central Excise reported in the case of 1989 (43) ELT 195 (SC) which observes "*mere failure or negligence on the part of the producer or manufacturer either not to take out a licence in case where there was scope for doubt as to whether licence was required to be taken out or where there was scope for doubt whether goods were dutiable or not, would not attract Section 11-A of the Act*".

Further the appellant relied on the judgement of the Hon'ble Supreme Court of India in the case of Continental Foundation Jt. Venture vs Commissioner of Central Excise, Chandigarh – I reported in 2007(216) ELT 177(SC) which observes "*The expression "suppression" has been used in the proviso to Section 11A of the Act accompanied by very strong words as "fraud" or "collusion" and, therefore, has to be construed strictly. Mere omission to give correct information is not suppression of facts unless it was*



deliberate to stop the payment of duty. Suppression means failure to disclose full information with the intent to evade payment of duty. When the facts are known to both the parties, omission by one party to do what he might have done would not render it suppression. When the Revenue invokes the extended period of limitation under Section 11A the burden is cast upon it to prove suppression of fact. An incorrect statement cannot be equated with a willful misstatement. The latter implies making of an incorrect statement with the knowledge that the statement was not correct."

I find that these case laws deal with the issue when there is a doubt of duty liability on goods (in the present case it can be construed with the taxability of services) and if there is a doubt regarding the necessity of furnishing any information, then the extended period cannot be invoked. I find that there is no doubt regarding the taxability of service as provisions mentioned in POPS Rules, 2012 and negative list, listed under Section 66 D of the Finance Act, 1994 are very clear, in view of this I find that there is not even an iota of doubt regarding the taxability of service received by the appellant from outside of India. In view of all these facts when in the era of self assessment when the liability is on the assessee to assess his correct duty liability and furnish the make necessary disclosure as prescribed in the law. I find in presence of explicit and clear law, non payment of service tax is a clear indication of the appellant's intent to evade payment of service tax. The suppression of facts is therefore involved and extended period has been rightly invoked.

5.4 With regard to penalty the appellant relied upon the judgment of Hon'ble Supreme Court in the case of M/s Hindustan Steel Ltd. Vs State of Orissa reported in the case of 1978 ELT (J159) which observes that *"An order imposing penalty for failure to carry out a statutory obligation is the result of a quasi-criminal proceeding, and penalty will not ordinarily be imposed unless the party obliged either acted deliberately in defiance of law or was guilty of conduct contumacious or dishonest, or acted in conscious disregard of its obligation. Penalty will not also be imposed merely because it is lawful to do so. Whether penalty should be imposed for failure to perform a statutory obligation is a matter of discretion of the authority to be exercised judicially and on a consideration of all the relevant circumstances. Even if a minimum penalty is prescribed, the authority competent to impose the penalty will be justified in refusing to impose penalty, when there is a technical or venial breach of the provisions of the Act or where the breach flows from a bona fide belief that the offender is not liable to act in the manner prescribed by the statute. Those in charge of the affairs of the Company in failing to register the Company as a dealer acted in the honest and genuine belief that the Company was not a dealer. Granting that they erred, no case for imposing penalty was made out."* I find this judgement is not applicable in the present case as the appellant had not paid service tax and not disclosed which he was supposed to do in the ST-3 returns it is clear in the present case that the appellant has suppressed the facts with the intention to evade the payment of service tax. the penalty imposed under Section 78 of the Finance Act, 1994 is proper for the period wef 01.07.2012 to 2015-16. Further, I also find that the adjudicating authority has rightly imposed the penalty under Section 77 of the Finance Act, 1994, as the appellant failed to file correct service tax returns in the proper manner.

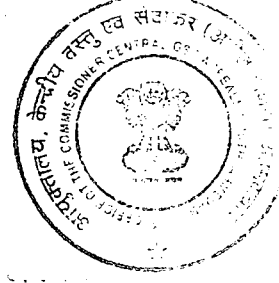
6. In view of the above, the appeal is allowed for the period prior to 01.07.2012 and I uphold the impugned OIO dated 14.06.2018 for the period from 01.07.2012 to 2015-16, the



interest and penalty under Section 75 & 78 of the Finance Act, 1994 respectively, stands modified proportionately. I do not find reason to interfere with the impugned order regarding the imposition of penalty under Section 77 of the Finance Act, 1994.


अभि म
(उमा शंकर)

आयुक्त (अपील्स)



Date : .10.2018

Attested


(Vinod Lukose)
Superintendent (Appeal-I),
GST Appeals,
Ahmedabad.

BY R.P.A.D.

To,

M/s. Angiplast Private Limited
Plot No. 4803, Phase-IV
GIDC, Vatva,
Ahmedabad - 382445

Copy to:-

1. The Chief Commissioner, GST & Central Excise, Ahmedabad Zone .
2. The Commissioner, GST & Central Excise, Ahmedabad-South.
3. The Deputy/Assistant Commissioner, GST & Central Excise, Division-III, Ahmedabad-South.
4. The Assistant Commissioner, System, GST & Central Excise, Ahmedabad-South
5. ~~Guard File.~~
6. P.A.