


	<b>केंद्रीय कर आयुक्त (अपील)</b>	
सत्यमेव जयते	<b>O/O THE COMMISSIONER (APPEALS)-GENERAL TAX</b>	
	केंद्रीय कर भवन	
	सातवी मंजिल/पोलिटेक्निक के पास	7 <sup>th</sup> Floor, GST Building, Near Polytechnic,
	आम्बावाडी अहमदाबाद-380015	Ambavadi, Ahmedabad-380015
	079-26305065	 079-26305136

7706/07713

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : V2(72)82&83/Ahd-South/2018-19  
Stay Appl.No. /2018-19

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-115&116-2018-19  
दिनांक Date : 26-10-2018 जारी करने की तारीख Date of Issue \_\_\_\_\_ 28/12/2018

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

ग Arising out of Order-in-Original No. AC/03&04/DIV-II/2018-19 दिनांक: 20.06.2018 issued by  
Assistant Commissioner, Div-II, Central Tax, Ahmedabad-South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent  
**Sarvottam Udyog**  
**Sarvottam Steel Industries**  
**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, 4<sup>th</sup> 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.

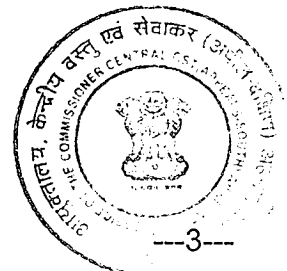
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 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. 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 पढ़ी 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 Appellate 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.

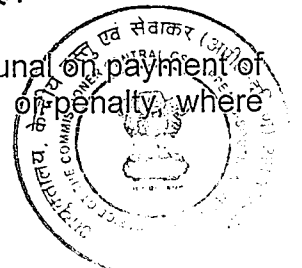
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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



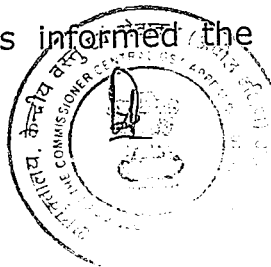
ORDER IN APPEAL

M/s. Sarvottam Udyog, Plot No. 626, Phase-IV, G.I.D.C., Vatva, Ahmedabad-382445 and M/s. Sarvottam Steel Industries, Plot No. 54/2/P, Phase-I, G.I.D.C., Vatva, Ahmedabad-382445 (*hereinafter referred to as the 'appellants'*) have filed the present appeals against the following Orders-in-Original (*hereinafter referred to as 'impugned orders'*) passed by the Assistant Commissioner, CGST, Division-II, Ahmedabad South (*hereinafter referred to as 'adjudicating authority'*). Since the issue involved in both the appeals is common, I take up for disposal by a common order.

Sr. No.	Name of the Appellant	OIO No.	Appeal No.	Period for which permission was granted to avail the 'Special procedure for payment of duty' for 4 numbers of Cold Rolling Machines	Amount Confirmed in OIO (₹)
1	M/s. Sarvottam Udyog, Vatva, Ahmedabad	AC/04/Div-II/2018-19 dated 20.06.2018	V2(72)82/Ahd-South/18-19	from 01.03.2015 to 29.02.2016 and from 01.03.2016 to 29.02.2017	ST- Rs. 4,12,000/-, Interest- at appropriate rate, Penalty- Rs. 41,200/-
2	M/s. Sarvottam Steel Industries, Vatva, Ahmedabad	AC/03/Div-II/2018-19 dated 20.06.2018	V2(72)83/Ahd-South/18-19	from 01.02.2016 to 31.01.2017	ST- Rs. 3,54,190/-, Interest- at appropriate rate, Penalty- Rs. 35,419/-

2. The facts of the case, in brief, are that the appellants are engaged in the manufacturing of excisable goods 'S S Pattas/ Pattis' falling under Ch. No. 72 of the first schedule to the Central Excise Tariff Act, 1985 and are having Excise Control Code. The appellants had opted for 'Special procedure for payment of duty' i.e. compounded levy scheme for manufacture of stainless steel Pattas/Pattis manufactured on Cold Rolling Machines under erstwhile rule 15 of the Central Excise Rules, 2002 read with Notification No. 17/2007-CE dated 01.03.2007, as amended.

3. The appellants had been granted permission to avail the 'Special procedure for payment of duty' for 4 numbers of Cold Rolling Machines for the period of twelve consecutive calendar months, as mentioned in the above table. Further, the appellants informed the department that they



would dismantle the machines out of the four machines and therefore, there would be no production of excisable goods i.e. Cold Rolled Patta-Patti from that dates; that these intimation may be considered as request for approval under the provisions contained under Para 4(3) of Notification No. 17/2007 dated 01.03.2007. The appellants had paid Central Excise Duty only for the working machines and not paid duty in respect of the closed Cold Rolling Machines. Thus, Show cause notices were issued to the appellants.

4. The Adjudicating authority confirmed the demands raised in the Show Cause Notices, along with interest and penalties, mainly on the following basis:

(a) Notification No. 17/2007-CE dated 01.03.2007 is not giving any exemption for the closed cold rolling machines and hence every assessee who opted for the compounded levy scheme under this notification should make payment of Central Excise duty for the cold rolling machines for which the permission was sought, this includes closed cold rolling machines also.

(b) As per condition 3(2) of Notification No. 17/2007-CE dated 01.03.2007, a manufacturer has to pay the duty on the maximum number of cold rolling machines installed by him at any time during three calendar months immediately preceding the calendar month.

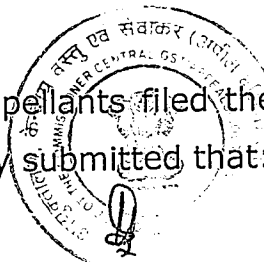
(c) Rule 15 of CER 2002 read with Notification No. 17/2007-CE dated 01.03.2007 do not provide for abatement and exemption of duty in respect of certain number of the closed/dismantled Cold Rolling Machines out of total number of cold Rolling Machines installed in the factory.

(d) Rule 15 of CER, 2002 read with Notification No. 17/2007-CE dated 01.03.2007, as amended do not provide for abatement and exemption of duty in respect of Cold Rolling Machines remaining closed/dismantled for part of the month.

(e) Para 6 read with para 8 of Notification No. 17/2007-CE dated 01.03.2007 in r/o factories ceasing to work is applicable to those manufacturers only who cease production for a continuous period of not less than three months, which is not the case in respect of the assessee.

(f) Relied upon the case law reported at 2013(294) ELT 603 (Tri. Ahmd.) in the case of Sethi Metal Industries.

5. Aggrieved of the same, the appellants filed these Appeals. In the grounds of appeals the appellants mainly submitted that:



(a) The forth machine was not in operation and never used by the appellants for production of Patta-Patti during the disputed period. The adjudicating authority has also not disputed this fact in the impugned orders.

(b) The dismantling of the machine has always been done with the permission of the jurisdictional Assistant Commissioner. There is no dispute that the machine was dismantled for repair and maintenance. The Range Superintendent had accorded necessary approval in Appendix-II for dismantling the Cold Rolling Machines. Even the Range Superintendent had physically verified the changes done in the number of machines installed in the factory.

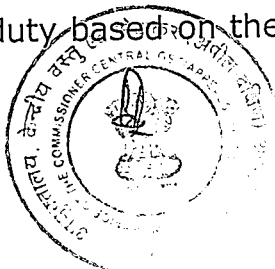
(c) The department was aware about the non-working of one Cold Rolling Machine in the disputed months. There is no allegation by the department there was any production of goods in the disputed months on the 4<sup>th</sup> machine which was reported by the appellants as non-operational. Since the machine was not in operation and there was no production of goods by the said machine, the duty can't be demanded.

(d) The appellants have placed reliance on the judgment of the Honorable Rajasthan High Court in the case of Jupiter Industries, reported in 2006(206) ELT 1195(Raj). They further placed reliance on Honorable Tribunal reported in 2017(348) ELT 720(Tri-Del) and Rajasthan High Court reported in 2018 (360) ELT 0477(Raj) in the case of Goyal Tobacco Co. Pvt. Ltd., etc.

6. Personal hearing was conducted on 05.10.2018. Shri Pradeep Jain, Chartered Accountant, appeared before me on behalf of the appellants and reiterated the contents of appeal memo. He submitted additional documents in support of his claims and cited various case laws. He placed reliance on the recent judgment of CESTAT Principal Bench, New Delhi in the case of M/s Paradise Steels Pvt Ltd Vs CCE & ST Jaipur-I Industries (Final order No. A/52715/2018-EX[DB] dated 10.07.2018).

7. I have carefully gone through the records of the case and the submissions given in the grounds of appeal and citation referred in the appeals. I have also gone through all the additional documents submitted by them.

8. I find that the issue is related to the Notification No. 17/2007 which prescribes payment of central excise duty based on the production capacity.



For better understanding of the provisions of the notification, I reproduce the relevant portion of the notification:

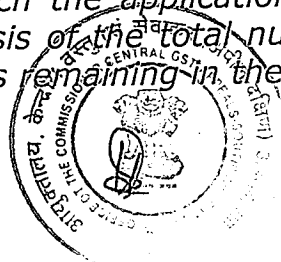
*"the Central Government hereby specifies the excisable goods that is stainless steel pattis/pattas, falling under Chapter 72, or aluminium circles falling under Chapter 76 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) subjected to the process of cold rolling with the aid of cold rolling machine in respect of which an assessee shall have an option to pay the duty of excise **on the basis of cold rolling machine installed** for cold rolling of these goods, and fixes the following rate of duty per cold rolling machine, per month:-"* **[Emphasis supplied]**

The wordings of the notification clearly lay down the situation and the method of payment of duty. This notification gives an option to pay duty based on per machine installed and it clearly stipulates that the duty is to be calculated on the basis of number of machines and it shall be proportionate to that. I find no force in the arguments of the appellants that they have paid the duty per machine which were operational during the relevant period, it is quite clear that the duty is to be paid on the basis of installed machines.

9. The adjudicating authority has, under para 7 of the impugned orders, discussed the manner in which the appellants were required to calculate the duty liability. For ease of understanding, I reproduce the relevant part of the said notification herein below:

### **3. Discharge of duty liability on payment of certain sum. -**

(1) A manufacturer whose application has been granted under paragraph 2 **shall pay a sum calculated at the rate specified in this notification**, subject to the conditions herein laid down, and such payment shall be in full discharge of his liability for duty leviable on his production of such cold re-rolled stainless pattas/pattis, or aluminium circles during the period for which the said sum has been paid : Provided that if there is revision in the rate of duty, the sum payable shall be recalculated on the basis of the revised rate, from the date of revision and liability for duty leviable on the production of stainless steel pattis/pattas, or aluminium circles from that date shall not be discharged unless the differential duty is paid and in case the amount of duty so recalculated is less than the sum paid, the balance shall be refunded to the manufacturer : Provided further that when a manufacturer makes an application for the first time under paragraph 2 for availing of the procedure contained in this notification, the duty liability for the month in which the application is granted shall be calculated pro-rata on the basis of the total number of days in that month and the number of days remaining in the month from the date of such grant.



(2) The sum payable under sub-paragraph (1) shall be calculated by application of the appropriate rate to the maximum number of cold rolling machines installed by or on behalf of such manufacturer in one or more premises at any time during three calendar months immediately preceding the calendar month in which the application under paragraph 2 is made.

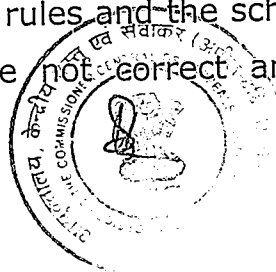
[Emphasis supplied]

On careful perusal of the provisions of the said notification, I find that the sub para (1) of para 3 speaks about the sum which is required to be paid in discharge of the assessee's duty liability and sub para (2) specifies the method of calculating the sum mentioned in sub para (1) to be paid on the basis of three calendar months immediately preceding the calendar month in which the application under paragraph 2 is made. It is evident from these provisions that this method is to be applied at the time of discharging the duty liability. In view of these specific provisions of the notification, I find that the method of calculation of the sum for discharging the duty liability is unambiguous and leaves no doubt and accordingly I hold that the duty liability has not been correctly discharged by the appellants.

10. I find support from the case law of Sethi Metal Industries Vs. Commissioner Of C. Ex., Ahmedabad cited at 2013 (294) E.L.T. 603 (Tri. - Ahmd.) wherein it is clearly held and I quote the relevant part thereof:

"3. It is observed that the Appellate Authority in para 7 of the Order-in-Appeal dated 6-2-2012 has reproduced the provisions of Notification No. 17/2007-C.E., dated 1-3-2007. It has been rightly rejected by the Commissioner (A), as per para-8 of the Order-in-Appeal, that the judgments relied upon by the appellants are not applicable because the same were pertaining to the erstwhile Rules 96ZA to 96ZGG of the Central Excise Rules, 1944 where a separate procedure was prescribed. In para-8 of Special Compounded Levy Procedure, prescribed under Notification No. 17/2007-C.E., dated 1-3-2007, the refund or demand of duty can be worked out only if the unit availing special compounded levy procedure ceases to work or reverses to the normal duty payment procedure. In the instant case, that is not the situation and there is no provision in the prescribed special procedure to ask for rebate of duty paid under compounded levy scheme."

The above decision makes it amply clear that the parallels drawn by the appellants between the erstwhile rules and the scheme prescribed under the notification No. 17/2007-CE are not correct and both are different





schemes operating in different provisions. In view of this, I find that the appeals made by the appellants are required to be rejected and the impugned orders are upheld. In this regard, I find support from the case law of M/s Intas Pharma vs. Union of India - 2016 (332) E.L.T. 680 (Guj.) wherein it has been very clearly held and I quote:

*" 8. It is by now well settled that in a taxing statute there is no scope of any intendment and the same has to be construed in terms of the language employed in the statute and that regard must be had to the clear meaning of the words and that the matter should be governed wholly by the language of the rules and the notification..."*

**11.** In view of the above, I hold that the appellants' contentions cannot be accepted and are therefore rejected and the impugned orders do not warrant any interference. The case laws cited by the appellants in their support are not relevant here in view of the fact that the case laws either were for erstwhile Chapter E-VI of Central Excise Rules, 1944 (under which rules from 96ZA to 96ZGG were specified) or were referring the case laws which belong to erstwhile Chapter E-VI of Central Excise Rules, 1944.

**12.** In view of the above, the appeals filed by the appellants are rejected.

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

**13.** The appeal filed by the appellant stands disposed off in above terms.

*उमा शंकर*

(उमा शंकर)

आयुक्त (अपील्स)

Attested

*Vinod Lukose*

(Vinod Lukose)  
Superintendent (Appeals)  
Central GST, Ahmedabad



**BY SPEED POST TO:**

1. M/s. Sarvottam Udyog, Plot No. 626, Phase-IV,  
G.I.D.C., Vatva, Ahmedabad-382445.
2. M/s. Sarvottam Steel Industries, Plot No. 54/2/P,  
Phase-I, G.I.D.C., Vatva, Ahmedabad-382445.

**Copy to:**

- (1) The Chief Commissioner, CGST, Ahmedabad Zone.
- (2) The Commissioner, CGST, Ahmedabad South.
- (3) The Assistant Commissioner, CGST, Division-II, Ahmedabad South.
- (4) The Asstt. Commissioner(System), CGST HQ, Ahmedabad.  
(for uploading the OIA on website)
- ~~(5)~~ Guard file
- (6) P.A. file.