



सत्यमेव जयते

केंद्रीय कर आयुक्त (अपील)

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

केंद्रीय कर भवन,

7th Floor, GST Building,

Near Polytechnic,

सातवीं मंजिल, पोलिटेकनिक के पास,

Ambavadi, Ahmedabad-380015

आम्बावाडी, अहमदाबाद-380015

☎ : 079-26305065

टेलिफैक्स : 079 - 26305136



रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : V2(84)9/Ahd-South/2018-19
Stay Appl.No. /2017-18

5020 to 5024

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-015-2018-19
दिनांक Date : 26-06-2018 जारी करने की तारीख Date of Issue 9/7/2018

श्री उमा शंकर आयुक्त (अपील) द्वारा पारित

Passed by Shri. Uma Shanker, Commissioner (Appeals)

ग Arising out of Order-in-Original No. MP/1189/Ref/2017 दिनांक: 19.03.2018 issued by Assistant
Commissioner, Div-V, Central Tax, Ahmedabad-South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
AIA Engineering 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 मैन्टल हास्पिटल 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.

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 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 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 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

This appeal has been filed by M/s. AIA Engineering Limited, 115, GVMM, Odhav, Ahmedabad – 382 410 [for short –‘appellant’] against OIO No. MP/1189/Refund/2017 dated 19.3.2018 [mentioned in the OIO as No. 1189/Refund/2018], passed by the Assistant Commissioner, CGST Division V, Ahmedabad South Commissionerate [for short –‘adjudicating authority’].

2. Briefly, the facts are that the appellant, filed a refund claim on 20.12.2017 for Rs. 43,61,383/- under Rule 5 of the CENVAT Credit Rules, 2004, in respect of accumulated balance lying under Krishi Kalyan Cess, as on 30.6.2018. A show cause notice dated 26.2.2018, was issued to the appellant asking him to show cause as to why the refund claim should not be rejected. Vide the impugned OIO dated 19.3.2018, the adjudicating authority rejected the refund on the grounds that only those input service are eligible for refund of CENVAT credit which has been used in providing output services which are exported.

3. Feeling aggrieved, the appellant has filed this appeal on the grounds that:

- the refund has been rejected unreasonably, illegally;
- the appellant was eligible for refund of CENVAT credit if they were not in a position to utilize the credit even for the reason that taxes of cesses were not leviable on the final transactions; that in case where the appellant is not in a position to utilize legally availed CENVAT credit, for the reason there was no tax liability on the final transactions, the refund of such legally availed CENVAT credit is admissible under law;
- that they would like to rely on the judgement of Dai Ichi Karkaria [1999(112) ELT 353(SC)], MRF [2004(171) ELT 465] & [2004(164) ELT 202], D C Polyester [2004(166) ELT 472], Slovak India Trading Company [2006(201) ELT 559] & [2008(223) ELT A 170], Apex Drugs and Intermediates [2015(322) ELT 834], Jain Vanguard Polybutlene Ltd [2010(256) ELT 523], East India Commercial Company [1983(13) ELT 1342] T A Mohammed [2011(263) ELT 202];
- that when the levy of Krishi Kaliyan Cess is discontinued, the appellant is not in a position to utilize the CENVAT credit of amount deposited with the Government and therefore they are entitled for refund;
- the cardinal principle of refund of credit when final transactions did not attract liability of duty was required to be followed in the appellant’s case;
- that refund of credit is allowed under rule 5 if the appellant was not in a position to adjust such credit for discharging duty liability on the domestic transactions or for exports made on payment of duty and/or taxes;
- that refund would arise in various circumstances viz where a factory is closed, where the final products were not chargeable to duty or where the levy for which such credit was allowed to be utilized was discontinued;
- that the Union Government has discontinued levy of Krishi Kaliyan Cess and therefore appellant would not be in a position to utilize CENVAT credit of KKC and hence the adjudicating authority should have allowed the refund;
- that they are eligible for interest also for delayed refund.

4. Personal hearing in the matter was held on 12.6.2018. Ms. Shilpa Dave, Advocate, appeared on behalf of the appellant and reiterated the grounds of appeal.

5. I have gone through the facts of the case, the show cause notice, the impugned OIO and the grounds of the appeal. The primary question to be decided is whether the appellant is eligible for refund of the accumulated balance lying in Krishi Kalyan Cess or otherwise under Rule 5 of the CENVAT Credit Rules, 2004.



6. The appellant in his appeal papers has also enclosed copy of letter dated 19.12.2014 received on 20.12.2017 by the adjudicating authority seeking refund of accumulated balance of krishi kalyan cess of Rs. 43,61,383/- under Rule 5 of the CENVAT Credit Rules, 2004. The reason given in para 3 and 4 of the said letter is reproduced below:

"According to the said G/L account the krishi kalyan cess KKC balance now is Rs. 43,61,383/-. Since krishi kalyan cess is not required to be paid w.e.f. 1.7.2017 due to GST implementation, it is not possible for use to utilize or adjust credit KKC lying accumulated in our accounts register.

In view of the above, we prefer the present application to grant refund of the accumulated balance of Rs. 43,61,383/- which was paid by us to various service providers."

In the Central Excise Series No. 2AA Form R Application for refund of excise duty, the application has stated as follows :

1. I/WE claim refund of Rs. 43,61,383/- (Rupees Forty three lakh sixty one thousand three hundred eighty three) on the grounds mentioned hereunder:-

(a) Un-utilized credit of Krishi Kalyan Cess, since Krishi Kalyan Cess is not required to be paid w.e.f. 1.7.2017, it is not possible to utilize or adjust credit of KKC lying accumulated in our Register.

7. Now, Rule 5 of the CENVAT Credit Rules, 2004, under which refund is sought, states as follows:

RULE [5. Refund of CENVAT Credit. — (1) A manufacturer who clears a final product or an intermediate product for export without payment of duty under bond or letter of undertaking, or a service provider who provides an output service which is exported without payment of service tax, shall be allowed refund of CENVAT credit as determined by the following formula subject to procedure, safeguards, conditions and limitations, as may be specified by the Board by notification in the Official Gazette:

$$\text{Refund amount} = \frac{\text{(Export turnover of goods + Export turnover of services)}}{\text{Total turnover}} \times \text{Net CENVAT credit}$$

Where, -

(A) "Refund amount" means the maximum refund that is admissible;

(B) "Net CENVAT credit" means total CENVAT credit availed on inputs and input services by the manufacturer or the output service provider reduced by the amount reversed in terms of sub-rule (5C) of rule 3, during the relevant period;

(C) "Export turnover of goods" means the value of final products and intermediate products cleared during the relevant period and exported without payment of Central Excise duty under bond or letter of undertaking;

(D) "Export turnover of services" means the value of the export service calculated in the following manner, namely :-

Export turnover of services = payments received during the relevant period for export services + export services whose provision has been completed for which payment had been received in advance in any period prior to the relevant period - advances received for export services for which the provision of service has not been completed during the relevant period;

(E) "Total turnover" means sum total of the value of -

(a) all excisable goods cleared during the relevant period including exempted goods, dutiable goods and excisable goods exported;

(b) export turnover of services determined in terms of clause (D) of sub-rule (1) above and the value of all other services, during the relevant period; and

(c) all inputs removed as such under sub-rule (5) of rule 3 against an invoice, during the period for which the claim is filed.

(2) This rule shall apply to exports made on or after the 1st April, 2012 :

*Provided that the refund may be claimed under this rule, as existing, prior to the commencement of the CENVAT Credit (Third Amendment) Rules, 2012, within a period of one year from such commencement :
Provided further that no refund of credit shall be allowed if the manufacturer or provider of output service avails of drawback allowed under the Customs and Central Excise Duties and Service Tax Drawback Rules, 1995, or claims rebate of duty under the Central Excise Rules, 2002, in respect of such duty; or claims rebate of service tax under the [Service Tax Rules, 1994] in respect of such tax.*

Explanation 1. - For the purposes of this rule, -

(1) "export service" means a service which is provided as per [rule 6A of the Service Tax Rules, 1994];

[(1A) "export goods" means any goods which are to be taken out of India to a place outside India.]

(2) "relevant period" means the period for which the claim is filed.

Explanation 2. - For the purposes of this rule, the value of services shall be determined in the same manner as the value for the purposes of sub-rules (3) and (3A) of rule 6 is determined.]

8. Therefore, in terms of Rule 5 of the CENVAT Credit Rules, 2004, a manufacturer who clears a final product or an intermediate product for export without payment of duty under bond or letter of undertaking, or a service provider who provides an output service which is exported without payment of service tax, shall be allowed refund of CENVAT credit as determined by a formula subject to procedure, safeguards, conditions and limitations, specified by the Board vide notification No. 27/2012-CE(NT) dated 18.6.12 as amended by notification No. 14/2016-CE(NT) dated 1.3.2016.

9. The appellant I find has in his grounds of appeal, claimed refund on the grounds that they had a balance of un-utilized credit of Krishi Kalyan Cess and that after 1.7.2017, it was not possible for them to utilize or adjust credit of the said cess lying accumulated in their register. Now can this be a ground for claiming refund under Rule 5 of the CENVAT Credit Rules, 2004? Going by the wordings of the said rule, reproduced *supra*, I find that the adjudicating authority was correct in denying the refund sought by the appellant. Ideally in terms of Rule 11 of the CENVAT Credit Rules, 2004, since the Krishi Kalyan Cess ceased to be a levy from 1.7.2012 with the advent of GST regime, the CENVAT credit lying in the balance of the appellant's account would lapse. The question of refund under Rule 5 of the said rules, simply does not arise.

10. The appellant has quoted a plethora of case laws, which I would now like to discuss:

[a]Dai Ichi Karkaria [1999(112) ELT 353(SC)].

The appellant has sought to apply para 17 of the said judgement to their case. I do not find it relevant since it is not understood as to how the same is applicable in the present dispute.

[b]MRF [2004(171) ELT 465]

The head notes of the aforementioned case law states as follows:

Refund - Cenvat/Modvat credit - AED paid on inputs used in final products cleared for export - All relevant documents produced showing credit thereof not utilised for payment of duty on domestic clearances - HELD : As assessee was unable to use the credit, he was entitled to its refund, although no AED was payable on the final product - Circular No. 701/17/03-CX., dated 12-3-2003 - Notification No. 85/87-C.E. - Rule 57F(13) of erstwhile Central Excise Rules, 1944 - Rule 5 of Cenvat Credit Rules, 2002. [para 3]

Now the present dispute is in respect of refund claimed of accumulated Krishi Kalyan Cess since it was no longer a levy. The aforementioned judgement clearly falls within the ambit of Rule 5 since AED paid on inputs was granted as refund in respect of final products cleared for export. How this is applicable to the appellant's case is not understood. The reliance therefore is not tenable.

[c]MRF [2004(164) ELT 202]

Refund - AED contained in tyres exported under bond - Inputs suffered duty and were received with proper documents - Refund granted of AED credit contained in tyres exported under bond, in terms of Rule 57F(13) of erstwhile Central Excise Rules, 1944 - Rule 5 of Cenvat Credit Rules, 2002. [para 8]

The head notes of the said judgement is reproduced above. Going by the above logic, this judgement would not be applicable to the present case.

[d]D C Polyester [2004(166) ELT 472].

After hearing both sides and perusal of case records, I find that Board's Circular No. 701/17/2003-CX., dated 12-3-2003 allows refund of unutilised credit of Additional Duties of Excise (Goods of Special Importance) on export of the finished goods even if such finished goods are not subject to levy of the said additional duty. As such, the department's appeal has no merit and the same is rejected.

The entire judgement is quoted supra wherein the Tribunal has allowed refund of unutilized credit of ADE on export of the finished goods even if such finished goods are not subject to levy of the said additional duty. Now to take reliance of this judgment to the present dispute is not tenable.

[e] Slovak India Trading Company [2006(201) ELT 559] & [2008(223) ELT A 170].

Refund - Cenvat/Modvat - Unutilised credit - Assessee stopped production due to closure of factory and came out of Modvat scheme - Rule 5 of Cenvat Credit Rules, 2002 does not expressly prohibit refund of unutilised credit where there was no manufacture in the light of closure of factory - Moreover, since assessee has come out of Modvat scheme, refund of unutilised credit has to be made - Section 11B of Central Excise Act, 1944. [para 5]

This judgement, as can be seen was also upheld by the Hon'ble Supreme Court of India. However what needs to be noted is that in the aforementioned case, the refund was allowed under Rule 5 only because there was no manufacture in light of closure of factory. This not being the case in the present dispute, I do not find the case law to be applicable to the present dispute. Even otherwise, there are quite a few judgements which do explicitly state that refund under Rule 5 of the CENVAT Credit Rules, 2004 of the credit lying in the balance cannot be allowed in case of closure of factory.

Apex Drugs and Intermediates [2015(322) ELT 834], Jain Vanguard Polybutlene Ltd [2010(256) ELT 523].

The appellant by relying on the aforementioned two cases has tried to emphasize that the department cannot take two different stands when question raised is identical to the previous case. However, what is different in the present case is that the refund being sought here is not owing to closure of factory or because there is no manufacture but because the levy of Krishi Kalyan Cess ceased to exist owing to the implementation of GST from 1.7.2017. The two issues being different, cannot be equated and the attempt of the appellant to rely on the aforementioned judgement, is not tenable.

11. In view of the foregoing reasons, I find that the appellant's claim for refund was rightly rejected by the adjudicating authority as the refund of accumulated Krishi Kalyan Cess

lying in balance as on 1.7.2017 cannot be granted under Rule 5 of the CENVAT Credit Rules, 2004.

12. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
12. The appeal filed by the appellant stands disposed of in above terms.

उमा शंकर

(उमा शंकर)

आयुक्त (अपील्स)

Date: .6.2018

Attested

Vinod

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

By RPAD.

To,

M/s. AIA Engineering Limited,
115, GVMM,
Odhav,
Ahmedabad – 382 410

Copy to:-

1. The Chief Commissioner, Central Tax, Ahmedabad Zone .
2. The Principal Commissioner, Central Tax, Ahmedabad South.
3. The Deputy/Assistant Commissioner, Central Tax Division-V, Ahmedabad South.
4. The Assistant Commissioner, System, Central Tax, Ahmedabad South.
- ✓ 5. Guard File.
6. P.A.