



आयुक्त का कार्यालय, अपीलस(

Office of the Commissioner,

केंद्रीय जीएसटी, अहमदाबाद आयुक्तालय

Central GST, Appeal Commissionerate- Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

☎ 26305065-079 : टेलिफैक्स 26305136 - 079 :



स्पीड पोस्ट

- क फाइल संख्या : File No : V2(39)33/Ahd-South/2019-20 *12228 To 12222*
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-001-APP-040-2019-20**
दिनांक Date : **18-09-2019** जारी करने की तारीख Date of Issue 20/09/2019
- श्री गोपीनाथ** आयुक्त (अपील) द्वारा पारित
Passed by Shri. **Gopi Nath**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. **11/AC/18-19-Ref** दिनांक: **07.03.2019** issued by Assistant Commissioner, Div-IV, Central Tax, Ahmedabad-South
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
**Ganesh Enterprise
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 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.



(क) 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।

(A) 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.

(ख) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

(B) 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 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd floor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad : 380004. 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 Ganesh Enterprise ,C-21,Arihantbaug Society, Adinathnagar, Odhav, Ahmedabad(*hereinafter referred to as 'appellant'*) has filed the present appeal against Order-in-Original No. 11/AC/18-19/Refund dated 07.03.2019 (*hereinafter referred to as 'impugned order'*) passed by the Assistant Commissioner, CGST, Division-IV, Ahmedabad-South (*hereinafter referred to as 'adjudicating authority'*).

2. The facts of the case, in brief, are that a central Excise case was booked for clubbing of units and SSI exemption was denied to the appellant. Accordingly a show cause notice was issued which was culminated into adjudication order No. 48/Addlcomm/09 dated 27.02.2009 where by demand of duty amounting to Rs. 46,40,438/- was confirmed and amount of Rs. 15 lakhs already paid during investigation was appropriated and redemption fine of Rs. 50,000/- was imposed in lieu of confiscation of goods.

3. Aggrieved, the appellant filed an appeal with Commissioner (Appeal) Ahmedabad along with stay application and stay was granted with the direction to deposit an amount of Rs. 5,00,000/- as pre-deposit. The subject appeal was rejected vide OIA No. 15-20/2000(Ahd-I) CE/RLM/Commr (Appeal)AHD dated 24.11.2011.

4. Further ,Aggrieved , the appellant filed an appeal with CESTAT Ahmedabad which was decided vide order no. A192/WZB/AHD/2010 & S/158WZB/AHD?2010 dated 25.02.2010 wherein it had remanded back to the adjudicating authority to observe the principle of Natural Justice. Again the demand of duty along with interest & penalty was reconfirmed vide OIO no. 33/JC/2010 dated 13.10.2010 and aggrieved with impugned order an appeal was filed with Commissioner(Appeal),Ahmedabad but the same was rejected by the Commr(Appeal) Ahmedabad vide OIA no. 73&74/2011(Ahd-I) CE/MM/Comm(Appeal) AHD dated 31.05.2011.Meanwhile the appellant has paid redemption fine of Rs. 50,000/-vide challan dated 11.08.2011 against the confiscation of goods.

5. Being dissatisfied with subject OIA , an appeal was filed before CESTAT Ahmedabad which was decided vide Order No. A/12197-2200/2018 dated 22.10.2018 wherein appeals were allowed. In pursuance of the said CESTAT Order, the appellant has filed refund claim of Rs. 20,50,000/- to Jurisdictional divisional office dated 11.12.2018 and refund of Rs.20,50,000/- was sanctioned to the



appellant vide impugned order dated 07.03.2019. No interest was paid to appellant.

6. Aggrieved with the impugned order, the appellant has filed the instant appeal on the grounds that:

Interest on delayed refund is to be calculated from the date immediately after the expiry of three months from the date of receipt of refund application and not from the date of Order of the appellate authority as held ; that Section 11BB of CEA clarifies above position.

The issue has been settled in favour of the appellant by Judgment of Hon'ble Supreme Court in the case of M/s Ranbaxy Laboratories Ltd Vs. Union of India-2011(273) ELT.3(S.C). The interest should have been sanction on the said refund amount of Rs.20,50,000/-at the prescribed rate on the basis of the above said Hon'ble Supreme Court Judgment. He has pleaded to set aside the impugned order dated 07.03.2019.

7. Personal hearing in the matter was held on 11.09.2019. Shri Rahul Gajera, Advocate appeared for the same and reiterated the grounds of appeal wherein he has pointed out that adjudicating authority has mentioned in para 13 of the impugned order that the claimant has filed refund within the stipulated time limit prescribed under Section 11B of the Central Excise Act,1944 and authority impliedly sought to held that refund of central excise duty is being sanctioned consequent upon the order of the appellant authority and since it is being sanctioned within 03 months from the date of receipt of order, hence interest provision are not attracted but the interest entitlement under the provision of Section 11BB of the Act should be counted from the date of receipt of refund application. He further drew attention to the paras of decision of Hon'ble Supreme Court in the case of M/s Ranbaxy Lab Pvt. Ltd, where identical facts are mentioned and also requested to allow the appeal in the light of above said Supreme Court Judgment. He has also submitted that the copy of acknowledged Refund application for Rs.15,00,000/- dated 24.12.2007 which was submitted by them to the adjudicating authority .

8. I have carefully gone through the facts of the case and submissions made by the appellant in the appeal memorandum as well as at the time of personal hearing. The limited issue to be decided in the matter



is relating to the admissibility of interest on delayed sanction of refund claim; that whether the interest is admissible after the expiry of three months from date of original application of refund claim or after the expiry of three months from the date of decision of Appellate Authority/Tribunal.

9. The payment of interest on delayed refund governs under Section 11BB of CEA which reads as under:

*"If any duty ordered to be refunded under sub-section (2) of section 11B to **any applicant** is not refunded within three months **from the date of receipt of application** under sub-section (1) of that section, there shall be paid to that applicant interest at such rate, [not below five per cent] and not exceeding thirty per cent per annum as is for the time being fixed [by the Central Government, by Notification in the Official Gazette], on such duty from the date immediately after the expiry of three months from the date of receipt of such application till the date of refund of such duty".*

10. Further the limitation under sec 11B *ibid* is reproduced below:-

Section 11B. Claim for refund of duty and interest, if any, paid on such duty. - Any person claiming refund of any duty of excise and interest, if any, paid on such (1) **duty may make an application** for refund of such duty and interest, if any, paid on such duty to the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise **before the expiry of one year from the relevant date in such form and manner as may be prescribed** and the application shall be accompanied by such documentary or other evidence (including the documents referred to in Section 12A) as the applicant may furnish to establish that the amount of duty of excise and interest, if any, paid on such duty in relation to which such refund is claimed was collected from, or paid by, him and the incidence of such duty and interest, if any, paid on such duty had not been passed on by him to any other person

11. I find that the appellant had deposited the amounts in three occasions and the said amount has been refunded back to the appellant vide above said impugned order . The payment details are extracted from impugned order which are as under:

i) During the investigation, Rs. 15,00,000/- was deposited by the appellant in the month of September 2007 against duty demand.

ii) Rs. 5,00,000/- was paid by the appellant against Stay order issued by the appellate authority during the month of September 2009 as pre deposit under section

iii) Rs. 50,000/- was paid by the appellant under protest against the OIO as redemption fine in lieu of the confiscation of goods during the month of August 2011

I find that above said deposit made by the appellant is nothing but pre- deposit to the department under Section 35F of Central Excise



Act,1944 . On perusal of CBEC's Circular and decision of M/s Sony Picture Network Pvt Ltd supra, I find that the same are applicable to the instant case as the circular and decision stipulates interest on **delayed refund of "pre-deposit" amount under Section 35 of CEA** In this contest ,Section 35F of Central Excise Act,1944 and CBEC Circular No.802/35/2004-CX supra dated08.12.2004 reads as under:

Section 35FF in the Central Excise Act, 1944

[35FF Interest on delayed refund of amount deposited under the proviso to section 35F. —Where an amount deposited by the appellant in pursuance of an order passed by the Commissioner (Appeals) or the Appellate Tribunal (hereinafter referred to as the appellate authority), under the first proviso to section 35F, is required to be refunded consequent upon the order of the appellate authority and such amount is not refunded within three months from the date of communication of such order to the adjudicating authority, unless the operation of the order of the appellate authority is stayed by a superior court or tribunal, there shall be paid to the appellant interest at the rate specified in section 11BB after the expiry of three months from the date of communication of the order of the appellate authority, till the date of refund of such amount.]

CBEC Circular No.802/35/2004-CX dated 08.12.2004:-

Subject : Return of **deposits made in terms of Section 35F** of the *Central Excise Act, 1944 and Section 129E of the Customs Act, 1962.*

*Reference earlier instructions on the above subject and looking to the instances arising out of non-implementation of the judicial orders, the Board has reason to review and reiterate the earlier Circulars on the subject of non- implementation of orders of CESTAT or any Final Authority in relation to returning **pre-deposits** made as per directions of CESTAT or any other Final Authority in **terms of Section 35F of the Central Excise Act, 1944 & Section 129E of the Customs Act, 1962.** The Board has taken a strict view with regard to non-returning of such deposits.*

*2.As we are all aware the CESTAT has in a number of such cases awarded **interest on pre-deposits** where its orders have not been implemented and the Department had challenged this and filed Civil Appeals in the Supreme Court.*

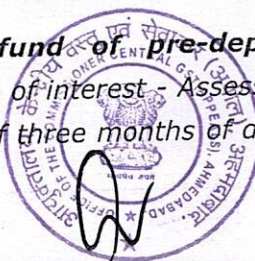
*3.The Board has noted the observations of the Hon'ble Supreme Court in its order dated 21-9-2004 and has decided that **pre-deposits** shall be returned within a period of three months of the disposal of the appeals in the assessee's favour.*

*4.Accordingly, the contents of the Circular No. 275/37/2000-CX. 8A dated 2-1-2002 [2002 (139) E.L.T. T38], as to the modalities for return of the pre-deposits are reiterated. It is again reiterated that in terms of Hon'ble Supreme Court's order such **pre-deposit** must be returned within 3 months from the date of the order passed by the Appellate Tribunal/Court or other Final Authority unless there is a stay on the order of the Final Authority/CESTAT/Court, by a superior Court.*

5.Delay beyond this period of three months in such cases will be viewed adversely and appropriate disciplinary action will be initiated against the concerned defaulting officers. All concerned are requested to note that default will entail an interest liability, if such liability accrues by reason of any orders of the CESTAT/Court, such orders will have to be complied with and it may be recoverable from the concerned officers.

M/s Sony Picture Network Pvt Ltd supra held that:

"Interest - **Delayed refund of pre-deposit** - Relevant date for calculating interest - Rate of interest - Assessee entitled to get refund of amount within a period of three months of disposal of the appeals in its favour"



In Para 12 of the decision of M/s Sony Picture Network Pvt Ltd also, a reference has been made regarding notification dated 02.01.2012 and 08.12.2004 issued in respect of refund/return of deposit which reads as under:

12. *However the Notifications dated 2-1-2002 and 8-12-2004 issued in respect of refund/return of **deposits** made under Section 35F of CEA, 1944 and Section 129E of Customs Act, 1962 are clear in this regard. The relevant portion of the Notification dated 2-1-2002 read thus:-*

*"Subject : **Return of deposits** made in terms of Section 35F of the Central Excise Act, 1944 and Section 129E of Customs Act, 1962 - Reg.*

*The issue relating to **refund of pre-deposit** made during the pendency of appeal was discussed in the Board meeting. It was decided that since the practice in the Department had all along been to consider such deposits as other than duty, such deposits should be returned in the event the appellant succeeds in appeal or the matter is remanded for fresh adjudication.*

12. It is clearly noticeable that the said Circular and decision of M/s Sony Picture Network Pvt Ltd speaks about **return of pre-deposit** under Section 35 F of CEA, which has to be made within three month of **date of order** in favour of assessee. Therefore, the said clarification and decision can be made applicable to the instant case as the instant case is relating to refund of pre deposit under Section 35F of Central Excise Act,1944. Further I can also refer the judgment of Hon'ble Supreme Court in the case of M/s Shreeji Colour Chem Industries [2008 (230) E.L.T. 199 (S.C.)]. The head note of the said decision is reproduced below.

"Interest - Delayed payment of refund - Refund claim for Rs. 2,50,394 under Rule 173L of erstwhile Central Excise Rules, 1944 rejected by original authority by order dated 24-7-1991 - Refund of Rs. 2,50,394 sanctioned on 27-8-2004 after CESTAT order in favour of assessee - Interest sought by assessee from 26-8-1995 - High Court directed payment of interest from 24-7-1991 - Section 11BB introduced in Central Excise Act, 1944 from 26-5-1995 - Written demand required if interest claimed on ground of equity and no such demand made in impugned case - Assessee entitled to interest from three months after filing claim after Tribunal's order i.e. 12-4-2004 to date of sanction of refund i.e. 26-8-2004 - Section 11BB ibid - Rule 173L ibid. [paras 3, 9, 10]"

13. In view of above discussions and findings, I hold that if amount paid by the appellant during investigation or deposited against any order, is to be only considered as deposit under Section 35F of the Central Excise Act, 1944, and refund has been correctly sanctioned



under the guises of CBEC Circular No.802/35/2004-CX dated 08.12.2004 . I also find that the adjudicating authority has refunded the amount within the stipulated time limit under section 11B of Central Excise Act,1944 and question of interest does not arise .

14. I uphold the impugned order and reject the appeal filed by the appellant".

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

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

(Handwritten signature and date)
18/9/2019

(GOPI NATH)
COMMISSIONER
CENTRAL TAX (Appeals),
AHMEDABAD.

ATTESTED

(Handwritten signature)
(ATANU KUNDU)
SUPERINTENDENT,
CENTRAL TAX (APPEALS),
AHMEDABAD.



BY R.P.A.D.

To,
M/s Ganesh Enterprise ,
C-21,Arihantbaug Society,
Adinathnagar, Odhav,
Ahmedabad

Copy To:-

1. The Chief Commissioner, Central Tax, Ahmedabad Zone.
2. The Commissioner, Central Tax, Ahmedabad (South).
3. The Assistant Commissioner, System, Central Tax, Ahmedabad (South).
4. The Dy./Asstt. Commissioner, Service Tax, Div-iV, Ahmedabad (South).
- ✓ 5. Guard File.
6. P.A. File.

