



आयुक्त (अपील) का कार्यालय,
Office of the Commissioner (Appeal),
केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
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स्पीड पोस्ट

- क फाइल संख्या : File No : V2(38)79/Ahd-South/2019-20 / 13537 To 13541
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-087-2019-20
दिनांक Date : 08-01-2020 जारी करने की तारीख Date of Issue 14/01/2020
आयुक्त (अपील) द्वारा पारित
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. CGST/DN-VI/24/DEM/SKC/MSK/2018-19 दिनांक:
06.05.2019 , issued by Assistant Commissioner, Div-VI, Central Tax, Ahmedabad-South
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
M.S Khurana 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 :

(i) 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।

(c) 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 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 रू.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

This appeal has been filed by M/s. M. S. Khurana Engg. Ltd, 2nd floor, MSK House, Nr. Passport Office, Panjrapole, Ambawadi, Ahmedabad, Gujarat (hereinafter referred to as "appellant") against the Order-in-Original No. CGST/Dn.VI/24/Dem/SKC/MSK/2018-19 dated 27.03.2019 (hereinafter referred to as "impugned order") passed by the Assistant Commissioner, Central GST, Division VI, Ahmedabad South Commissionerate (hereinafter referred to as "adjudicating authority").

2. Briefly stated, the facts of the case are that an offence case was booked against the appellant based on an intelligence that they were engaged in the manufacture/process of "Ready Mix Concrete" at their construction site viz. Gota Over bridge, S.G.Highway, Gota, Ahmedabad without central excise registration and misusing Central Excise Exemption Notification No.12/2012-CE dated 17.03.2012 (Sr. number 144) as amended. After completion of investigation, a show cause notice dated 08.12.2016, covering the period from 17.12.2015 to 29.02.2016, was issued to the appellant for demand of Central Excise duty amounting to Rs.1,59,044/- with interest and imposition of penalty under Rule 25 (1) of the Central Excise Rules, 2002 (CER) read with Section 11AC of the Central Excise Act, 1944 (CEA). The said show cause notice also proposes for confiscation of goods valued at Rs.79,52,179/- and imposition of fine under Rule 25(1) of CER. The adjudicating authority, vide the impugned order has confirmed the demand under Section 11A (4) of CEA with interest under Section 11AA of CEA and also imposed penalty equal to the duty confirmed under Section 11AC (1) (c) of CEA. He further imposed redemption fine of ₹ 5,00,000/- under Rule 25(1) of the CER in lieu of confiscation.

3. Being aggrieved with the impugned order, the appellant has filed the instant appeal on the following grounds:

- There is no difference between the product wise -Ready Mix Concrete and Mix Concrete; that when Mix Concrete is prepared at one place from where it is packed and transported to some other place where the same is to be used is known as Ready Mix Concrete.
- They requires Ready Mix Concrete for doing construction activities at his own site, so the appellant manufactures ready mix concrete in his manufacturing plant and makes clearance of such ready mix concrete for captive consumption at his own site without making payment of central excise duty by virtue of notification No.04/1997 dated 01.03.1997.
- Vide Finance Bill, 2016, it is clarified that Ready Mix Concrete manufactured at the site of construction for use in construction work at such site is exempted from excise duty.



- Confiscation of goods under Rule 25 of CER and redemption fine thereof is not applicable to their case as the goods in question are not liable for excise duty.
- Penalty imposed on the appellant is also not correct as the issue involved is interpretation notification and calculating aggregate value.

4. Personal hearing in the matter was held on 17.12.2019. Shri Vipul Khandar, Chartered Accountant, and Shri Pawan, Accountant Head of the appellant, appeared for the same and reiterated the submission made in Appeal Memorandum. They relied upon judgment of Hon'ble Tribunal in Ultratech Cements reported in 2013(295) ELT 470 (Tri-Ahmd).

5. I have carefully gone through the facts of the case on records, Appeal Memorandum and submissions made by the appellant at the time of personal hearing. The issue to be decided in the matter is as to whether the Concrete Mix used by the appellant at their construction site is "Ready Mix Concrete" (for short-RMC) as held by the adjudicating authority or "Concrete Mix" (for short-CM) as contended by the appellant and whether the exemption Notification No.12/2012-CE dated 17.03.2012 availed by them is correct or not.

6. The provisions contained under exemption notification No.12/2012-CE dated 17.03.2012 (Sr.No.144) reads as under:

Sl. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of excisable goods	Rate	Condition No.
144	38	Concrete mix manufactured at the site of construction for use in construction work at such site	Nil	-

6. It is observed that the adjudicating authority has denied the benefit of exemption notification No.12/2012-CE dated 17.03.2012 as the goods in question manufactured by the appellant appeared as RCM. The adjudicating authority has at in great details discussed the process of manufacturing of RMC and CM at para 30 and 31 of the impugned order. From the manufacturing process explained in the impugned order, it is observed that the RMC is a concrete mix which is manufactured in a factory or batching plant, according to a set recipe, and then delivered to a work site by truck mounted in-transit mixers. In case of CM, it is a concrete manufactured/prepared at the site of construction and used there only. In other words the concrete produced at a location other than the construction site is generally called as RMC and the concrete produced at a location of



construction is called MC. However, the appellant has contended that the goods manufactured by them falls under the category of MC only.

7. I find that the Central Board of Excise & Customs has examined the issue of manufacturing process and classification of RMC and issued necessary clarification, vide Circular number 368/1/98-CX dated 06.01.1998. The relevant portion of the Circular is re-produced below.

"2. The Board has examined the issue of "RMC" afresh and finds that a clear distinction needs to be made between the two types - (a) concrete mix at site and (b) Ready Mix Concrete. The Ready Mix Concrete plant consists of stone crushers, conveyors, vibrator screen to segregate different sizes of stone aggregates, and a sand mill to produce sand from stones. A central batching plant is also installed in which all aggregates are weighed, batched by electrical controls and limit switches. Cement from silo is carried to the batching plant by a screw conveyer operated with automatic weighing gauges. Water is fed through flow meters after subjecting such water to chemical analysis. The mixture of stone aggregates, sand, cement and water is mixed in a mixer. The shelf life of the mixture so obtained is increased by addition of chemicals. This mix is loaded on a transit mixer mounted on truck chassis which is transported to the site of the customers and the same is discharged at site for use in further construction of building etc.

3. The qualities of Ready Mix concrete, are somewhat different to mixed concrete. The final product Ready Mix Concrete is a material in plastic, wet process state and not a finished product like blocks or precast tiles or beams.

4. Ready Mix Concrete is thus an excisable product which has a separate tariff entry under sub-heading 3824.20 of the Central Excise Tariff Act, 1985. It is also known under the Indian Standard IS: 4926-1976, which for the purposes of that **standard defines Ready Mix Concrete as concrete delivered at site or into the purchaser's vehicle in a plastic condition and requiring no further treatment before being placed in the position in which it is to stay and harden**".

5....

6. The matter has been examined and concrete mix implies the conventional method of concrete production conforming to the ISI Standard 456-1978, which is produced and used at the site of construction. It is this concrete mixture, manufactured at the site of construction which is fully exempt vide Notification No. 4/97-C.E., dated 1-3-1997 (S. N. 51). It is thus clarified that ready mix concrete or pre-mixed concrete, by its very nature, cannot be manufactured at the site of construction and is brought from the factory of manufacturer for use in construction.

From the above, it is apparent that the goods viz. RMC and MC are different products.

8. It is observed from the Panchnama dated 15.03.2016 drawn during investigation of the instant case and statements of authorized persons that RMC used at the appellant's site has been prepared on site from the RMC manufacturing plant with control panel and lab functioning in the Batch Mixing Plant-"MAXMECH Concrete Batching Mixing Plant Model MBPE 3040". It is also observed that the raw materials used for the manufacture of RMC are Cement/Flyash, Stone Aggregates, Sand, Water, Additives, Admixutres



(Chemical) etc. The statements of the authorized person clearly indicated that the shelf life of the mixture so obtained is increased by addition of chemicals and two movable concrete mixtures were available on the site which was used for transportation of RMC from manufacturing site to construction site.

9. As per the Board's clarification supra and going by the details of batching machine installed by the appellant and manufacturing process thereof, it is apparently clear that the impugned goods in question manufactured/prepared by the appellant is liable to be classified as 'RMC'. Therefore, the exemption notification No. 12/2012-CE dated 17.03.2012 (Sr.No.144) claimed to have been availed by the appellant is not correct and not admissible, as the said notification exempts only to the product Concrete Mix and not to Ready Mix Concrete.

10. The appellant has relied on the decision of Hon'ble Tribunal, Ahmedabad in the case of M/s Ultratech Cement Pvt Ltd [2013 (295) ELT 470] for consideration. The Hon'ble Tribunal in its order had decided the valuation aspect of cement in bulk quantity cleared to its own RMC units as well selling it to independent buyers, pertaining to the period prior to the amendment of Rule 8 of Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000. Whereas, in the instant case, the issue is pertaining to the eligibility of Exemption Notification No.12/2012-CE to RMC manufactured and cleared to the appellant's construction site, involving the period after amendment of the said Rules.

11. Further, the appellant has contended that even if the goods is considered as RMC, they used the same as captive consumption at their own site and by virtue of Notification No.04/97 dated 01.03.1997, the goods is exempted from payment of central excise duty. The said argument of the appellant is no more *res integra*, as the Hon'ble Supreme Court in the case of Larsen and Toubro Ltd. vs. C.C.E., Hyderabad [2015 (324) E.L.T. 646 (S.C.)] has settled the issue. The Hon'ble Supreme Court in its order had held that "legislature has treated Ready Mix Concrete (RMC) as product different from Concrete Mix (CM). Whereas CM has generally been covered by exemption notification, such exemption is not extended to RMC. Classification entries have also been enacted accordingly. Further, process of mixing concrete is different between CM and RMC. Accordingly, assessee being RMC manufacturer which manufactured and used at site, was not entitled to benefit of Notification No. 4/97-C.E." The above judgment was further affirmed by the double bench of Hon'ble Supreme Court [2016 (336) E.L.T. A135 (S.C.).



12. The appellant has also argued that vide Finance Bill, 2016, it has been clarified that RMC manufactured at the site of construction for use in construction work at such site is exempted from excise duty. However, I find that no retrospective effect has been given to that effect. Therefore, it is apparent that no exemption is eligible to RMC manufactured at site of construction prior to the Finance Bill, 2016. The period involved in the instant case is 17.12.2015 to 29.02.2016, therefore, the said contention of the appellant is also not sustainable.

13. In view of the above, it is very much clear that RMC and CM are two different products and the goods manufactured/processd by the appellant is RMC only and exemption from payment of Central Excise under notification No.12/2012-CE is not available to them. Therefore, the central excise duty confirmed with interest by the adjudicating authority is correct and sustainable.

14. As regards imposition of penalty, I find that the adjudicating authority has imposed penalty of Rs.1,59,044/- under Section 11 AC (1)(c) of CEA. It is a fact on records that though the appellant knew the dispute in question, they never approached the department at any point of time for seeking clarification regarding liability of Central Excise duty and for other procedures to be followed under the CEA/CER. Therefore, it is a clear case of contravention of Rule 4,6,8 to 12 of CER and Section of 3 of CEA. Such contravention has also been admitted by the authorized persons of the appellant during the course of investigation of the case which has never retracted. Therefore, looking into the facts and circumstances case, the penalty imposed by the adjudicating authority under Section 11 AC (1) (c) of CEA is correct and sustainable.

15. Further, I find that the adjudicating authority has imposed redemption fine of Rs.5,00,000/- in lieu of confiscation of excisable goods in question, valued at Rs.79,52,179/- under Rule 25(1) of Central Excise Rules, 2002. In the instant case, it is a fact on records that the goods in question were not available for confiscation. In order to levy redemption fine, the following two conditions are very important (i) the goods should have been seized; and (ii) the goods should be held liable for confiscation. If the goods are not at all available even for seizure, there is no question of any redemption fine. Redemption fine relates only to goods which are seized/confiscated and released. Redemption fine is possible only in respect of goods seized and confiscated irrespective of the facts that the goods are available at the time of adjudication for confiscation. In this case, the goods were not physically seized and therefore, the question of confiscation and subsequent release on imposition of redemption fine do not arise. Further, it is settled law that redemption cannot be imposed when the goods are not available for



confiscation. Therefore, I do not find any merit in imposing redemption fine and required to be set aside. I hold it accordingly. In this regard I rely on following decisions.

1. Commissioner of Customs, Nhava Sheva V/s S.B.Impex [2017 (358) E.L.T. 358 (Tri. - Mumbai)]
2. Transworld Polymers Pvt Ltd [2018 (363) E.L.T. 996 (Tri. - Mumbai)]
3. CC V/s Alpharma (Belgium) BVBA [2017 (357) E.L.T. 666 (Tri. - Chennai)]
4. Tej Overseas [2018 (364) E.L.T. 407 (Tri. - Mumbai)]
5. Shiv Kripa Ispat Pvt Ltd [2009 (235) E.L.T. 623 (Tri. - LB)]

16. In view of above, I uphold the impugned order in respect of confirmation of duty with interest and imposition of penalty. However, I set aside the imposition of redemption fine in view of discussion at para 15 above.

17. The appeals filed by the appellant stand disposed off in above terms.

Reviewed by
2nd/431/20
(Mohan V.V)
Superintendent (Appeal),
Central Tax, Ahmedabad.

Aruna
87/away
2020
(Akhilish Kumar)
Commissioner (Appeals)
/01/2020



BY R.P.A.D

To,
M/s. M. S. Khurana Engg. Ltd.,
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Ahmedabad-380 015.

Copy to:-

1. The Principal Chief Commissioner, Central GST Zone, Ahmedabad.
2. The Principal Commissioner, Central GST, Ahmedabad South.
3. The Assistant Commissioner, CGST, Division-VI, Ahmedabad South.
4. The Asstt. Commissioner, (Systems), CGST, Hq., Gandhinagar
5. Guard file.
6. P.A file.

