



सत्यमेव जयते

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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टेलिफैक्स 07926305136



रजिस्टर्ड डाक ए.डी. द्वारा

Date: - 09/09/2020

क फाइल संख्या : File No : V2(72)21/Ahd-South/2019-20 / 15618 TO 15622

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-34-2020-21

दिनांक Date : 28-08-2020 जारी करने की तारीख Date of Issue 28-08-2020

श्री अखिलेश कुमार आयुक्त (अपील) द्वारा पारित

Passed by Shri. Akhilesh Kumar, Commissioner (Appeals)

ग Arising out of Order-in-Original No MP/11/AC/2019-20 दिनांक: 30.07.2019 issued by Assistant Commissioner, Div-III, Ahmedabad South.

ध अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

**M/s Aishwariya Chemicals Private Limited,  
Plot No.263/2, Phase-II, GIDC, Vatva, Ahmedabad-382445.**

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 issued under the Central Excise Act 1944, 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।

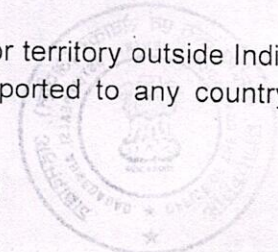
(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4<sup>th</sup> Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, 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.

अधिकार 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 मामले 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 जीएसटी अधिनियम, 2017 की धारा 112 के अंतर्गत:-**

Under Section 112 of CGST act 2017 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 2<sup>nd</sup> माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup> 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 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.

- (18) 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)

(19)

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)

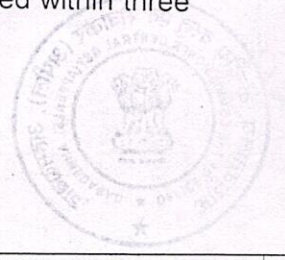
Under Central Excise and Service Tax, "Duty demanded" shall include:

- (xix) amount determined under Section 11 D;  
(xx) amount of erroneous Cenvat Credit taken;  
(xxi) 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।

6(I) 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."

II. Any person aggrieved by an Order-In-Appeal issued under the Central Goods and Services Tax Act,2017/Integrated Goods and Services Tax Act,2017/ Goods and Services Tax(Compensation to states) Act,2017,may file an appeal before the appellate tribunal whenever it is constituted within three months from the president or the state president enter office.



**ORDER-IN-APPEAL**

This order arises out of an appeal filed by the Assistant Commissioner, CGST, Division-III, Ahmedabad South Commissionerate (in short '*appellant*') in terms of Review Order No.17/2019-20 dated 21.11.2019 passed under Section 35E(2) of Central Excise Act, 1944 (in short '*the Act*') by the Reviewing Authority Principal Commissioner, Central Goods and Services Tax, Ahmedabad South against Order-in-Original No.MP/11/AC/2019-20 dated 31.07.2019 (in short '*impugned order*') passed by the Assistant Commissioner, Central GST, Division-III, Ahmedabad South Commissionerate (in short '*the adjudicating authority*') in the case of M/s Aaishwariya Chemicals Pvt. Ltd., Plot No.263/2, Phase-II, GIDC, Vatva, Ahmedabad-382445 (in short '*respondent*').

2. The facts of the case, in brief, are that the respondent has filed a rebate claim amounting to Rs.2,8,875/- on 27.04.2019 under Rule 18 of Central Excise Rules, 2002 (CER) seeking rebate of duty paid on excisable goods exported vide ARE-1 No.45/27.02.2017. A show cause notice dated 21.05.2019 was issued to the respondent for rejecting the claim in terms of Section 11B of Central Excise Act, 1944 (CEA) on the ground that their claim for rebate was hit by limitation as they have filed the said claim after one year from the relevant date prescribed under the law viz. date of the goods leaving India. The said show cause notice was decided by the adjudicating authority vide the impugned order wherein he has sanctioned the rebate claimed by the respondent by holding that time limit under Section 11B of the CEA would not apply to the case at hand by relying on the judgment of Hon'ble High Court of Madras in the case of M/s Dorcas Market Makers Pvt. Ltd. [2012 (281) ELT 227 (Mad.)].

3. Being aggrieved, the appellant department has filed the instant appeal on the following grounds:

- (a) It is a well settled law that the power to make rules emanate from the Act. Accordingly, Section 37 of the CEA empowers the Central Government to make rules for the purpose of enforcing the purpose of the Act. Rule 18 and the notification issued thereunder has been made with a purpose to carry out the effect of Section 11B of the CEA;
- (b) As per Explanation to sub-section 5 of Section 11B of the CEA, the term 'refund' includes rebate of duty of excise on excisable goods exported out of India or on excisable material used in the manufacture of goods which are exported out of India. This clearly indicates that rebate of duty of excise on excisable goods exported out of India is provided for under Section 11B of the CEA;
- (c) The governing provision for rebate of duty of excise on excisable goods exported out of India is Section 11B of the CEA and as such the law laid down by virtue of the said piece of legislation will universally apply to all refund cases which includes rebate. Rule 18 of the CER and the notification issued thereunder are merely instruments to carry out the effect of the said legislation and are only for the



purpose of laying down the procedures, safeguards, etc. related to the export of goods and the manner in which rebate would be admissible. The provisions laid down under Section 11B of the CEA would rule supreme so far as all the matters relating to refund/rebate are concerned;

- (d) The ratio of the case law of M/s Dorcas Market Makers Pvt. Ltd. would not be applicable to the facts of the case in as much as the rebate claim has been filed in terms of the enacted piece of legislation in the form of Section 11B of the CEA and not under Notification No.19/2004 CE(NT) which merely laid down the procedures and safeguards pertaining to such rebate. In the case at hand, the time limit prescribed under Section 11B of the CEA would very well apply in as much as the claim of rebate itself has emanated from the said legislation i.e., Section 11 B of the CEA;
- (e) As per Section 11B of the CEA, an application for refund of duty has to be made before expiry of one year from the relevant date and the relevant date in case of rebate in respect of goods exported by sea or air is the date on which the ship or the aircraft in which such goods are loaded, leaves India;
- (f) The provisions of time limit are mandatory and excise/customs authorities cannot grant a refund which is filed beyond due date. A statutory authority cannot traverse beyond the confined law and cannot grant relief by bypassing the bar of limitation. They rely on the following case laws in support of their contention: Miles India Ltd. Vs. ACC 0 [1987 (3) ELT 641 (SC)]; ACC Vs. Anam Electrical Mfg. Co. [1997 (5) SCC 744; Globe Technologies [2016 (344) ELT 677 (GOI)]; Indo Rama Textiles Ltd. [2015 (330) ELT 807 (GOI); Indian Chain Pvt. Ltd. Vs. Commissioner of C.Ex. & S.T., Kolkata [2017 (357) ELT 993 (Tri.-Kolkata)]; Indian Oil Corporation Vs. UOI [2016 (342) ELT 48 (Guj.)]; and Union of India Vs. Uttam Steel Ltd. [2015 (319) ELT 598 (S.C.)]; and
- (g) The limitation contained in Section 11B of the CEA is absolute and there is no scope of breaching it in view of catena of judgments.
4. The respondent vide their letter dated 27.01.2020 has submitted their cross-objections on the appeal filed by the department, the main contentions/objections of which are as under:

- (i) Rebate of duty paid on exported goods are governed under the provisions of Rule 18 of the CER and Notification No.19/2004 – CE(NT) dated 06.09.2004 prescribes conditions, limits and procedures related to rebate claims filed by an exporter;
- (ii) Prior to issuance of Notification No.19/2004-CE(NT) dated 06.09.2004, the provisions of granting rebate were notified under Notification No.41/94-CE(NT) dated 12.09.1994. In the said Notification, it has been specifically stated in clause (iv) that the claim for rebate of duty has to be made within time limit as specified under Section 11B of the Central Excise & Salt Act, 1944. However, no such condition has been prescribed in the present Notification No.19/2004-CE (NT) dated 06.09.2004;



- (iii) On comparison of the above two Notifications, it transpires that there is an apparent omission of the time limit as per Section 11B of the CEA in the later Notification viz. Notification No.19/2004-CE(NT) dated 06.09.2004. The above amendment by the Government of India is a conscious omission, when all other conditions are retained in the Notification No.19/2004-CE(NT) dated 06.09.2004. Once Rule 18 of the CER gives the power to issue notification prescribing conditions, limitation and procedures, the same have to be followed strictly. What is not prescribed in the notification cannot be made applicable to instant claim only by inferring to previous notification.
- (iv) No time limit has been prescribed in the relevant Notification No.19/2004-CE(NT) dated 06.09.2004 and when the statutory notification issued under Rule 18 does not prescribe any time limit, Section 11B cannot be made applicable in the instant case and as such the claim made by the respondent cannot be denied on the ground of limitation. They rely on the following case laws in support of their contention: Collector of Central Excise, Jaipur Vs. Raghuvar (India) Ltd. [2000 (118) ELT 311 (S.C.)]; Dorcas Market Movers Pvt. Ltd. Vs. Commissioner of Central Excise [2012 (281) ELT 227 (Mad.)] upheld by Hon'ble Supreme Court [2015 (325) ELT A104 (S.C.)]; and JSL Lifestyle Ltd. Vs. Union of India [2015 (326) ELT 265 (P&H)];
- (v) The appellant Department has nowhere placed any arguments on the above submissions nor has the appellant distinguished the above settled legal position according to which time limit for rebate claim is not applicable, if the claim is made after issuance of Notification No.19/2004-CE(NT) dated 06.09.2004.
- (vi) Hon'ble High Court of Madras in the case of Deputy Commissioner of Central Excise, Chennai Vs. Dorcas Market Movers Pvt. Ltd. [2015 (321) ELT 45 (Mad.)] has brought substantial clarity as to why the provisions of Section 11B of the CEA will not be applicable in cases governing sanction of rebate claim; and
- (vii) The case laws relied upon by the appellant are distinguishable as case law of Miles India Ltd. Vs. ACC relates to Section 27 of the Customs Act, 1962 and case law of Globe Technologies relates to non-submission of BRC. Case law of Indo Rama Textiles Ltd. is to be distinguished as the judgment of Hon'ble High Court of Madras in the case of Dorcas Market Movers Pvt. Ltd. has not been brought to the notice of the learned Revisional Authority by any of the parties.

5. Personal hearing in the matter was fixed on 19.03.2020 and 19.08.2020. No one appeared from the appellant's side or the respondent's side. Hence, I proceed to decide the appeal on the basis of facts and evidences available on records.

6. It is observed that the issue to be decided in the case is as to whether in the case of rebate claimed under Rule 18 of the CER in respect of duty paid on goods exported out of India, the limitation prescribed under Section 11B of the CEA would be applicable or not.

7. I find that the issue under dispute in the present case stand settled after the amendment of the Notification No.19/2004-CE(NT) dated 06.09.2004 vide Notification



No.18/2016-CE (NT) dated 01.03.2016 wherein the time limit prescribed under Section 11B of the CEA has been made applicable to Notification No.19/2004-CE(NT) dated 06.09.2004. Text of the said amending Notification No.18/2016-CE (NT) dated 01.03.2016 reads as under:

**Rebate of duty on export to countries other than Nepal and Bhutan —  
Notification No. 19/2004-C.E. (N.T.), amended**

*In exercise of the powers conferred by rule 18 of the Central Excise Rules, 2002, the Central Government hereby makes the following further amendments in the notification number 19/2004-Central Excise (N.T.), dated the 6th September, 2004, in the Ministry of Finance, Department of Revenue, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 570(E), dated the 6th September, 2004, namely :-*

*In the said notification :-*

- (1) *under heading “(2) Conditions and limitations”, in paragraph (e), for the words “the market price”, the words “the Indian market price” shall be substituted;*
- (2) *under heading “(3) Procedures”, in paragraph (b), in sub-paragraph (i), after the words “shall be lodged”, the words, figures, letter and brackets “before the expiry of the period specified in section 11B of Central Excise Act, 1944 (1 of 1944)” shall be inserted.*

*[emphasis applied]*

*[Notification No. 18/2016-C.E. (N.T.), dated 1-3-2016]*

8. It is observed that the rebate claim under reference in the appeal was filed in terms of Notification No.19/2004-CE (NT) dated 06.09.2004 and the same pertains to export made in March 2017 i.e. the period after the above said amendment effected in Notification No. 19/2004-CE (NT) dated 06.09.2004. Therefore, the amendment effected in the said Notification is squarely applicable in the case under consideration and the time limit specified under Section 11B of the CEA would be applicable to the case.

9. With the above said amendment made in Notification No.19/2004-CE (NT) dated 06.09.2004, the contentions/objections raised by the respondent are no more legally sustainable. Further, I find that the case laws relied by both the appellant as well as the respondent are of the period prior to the above said amendment and hence are not relevant any more to decide the issue as the issue under dispute pertains to the period after the above said amendment.

10. In view the above, it is to be held that the rebate claim filed by the respondent in the present case is hit by the limitation prescribed under Section 11B of the CEA as the said claim was filed by the respondent after the expiry of one year from the date of export of excisable goods. Therefore, the impugned order passed by the adjudicating authority



sanctioning the rebate claimed by the respondent in the case is erroneous and is liable to be set aside. The rebate sanctioned erroneously is liable for recovery from the respondent.

11. Accordingly, I set aside the impugned order for being not legal and proper and allow the appeal filed by the appellant department.

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

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

*Akhil Kumar*  
28<sup>th</sup> August, 2020.  
( Akhilesh Kumar )  
Commissioner (Appeals)  
Date: 28.08.2020.

Attested:

*Anilkumar P.*  
(Anilkumar P.)  
Superintendent  
CGST Appeals  
Ahmedabad.



**BY R.P.A.D./SPEED POST**

To

The Assistant Commissioner,  
CGST, Division-III  
Ahmedabad South Commissionerate.

Appellant

M/s Aaishwariya Chemicals Pvt. Ltd.,  
Plot No.263/2, Phase-II,  
GIDC, Vatva,  
Ahmedabad-382445 .

Respondent

**Copy to:**

1. The Principal Chief Commissioner, CGST & C.Ex. , Ahmedabad Zone.
2. The Principal Commissioner, CGST & C.Ex., Ahmedabad South Commissionerate.
3. The Asst. Commissioner (System), CGST & C.Ex., Ahmedabad South Commissionerate. (for uploading the OIA)

✓ 4. Guard File.

5. P. A. File.

