



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

DIN: 20210564SW000000B288

क फाइल संख्या : File No : GAPPL/COM/STP/192/2021 / 1248 TO 1252

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP- 88/2020-21

दिनांक Date : 30-03-2021 जारी करने की तारीख Date of Issue 04/04/2021

श्री अखिलेश कुमार आयुक्त (अपील) द्वारा पारित

Passed by Shri. Akhilesh Kumar, Commissioner (Appeals)

ग Arising out of Order-in-Original No CGST-VI/Ref-44/Addis Infra/DC/Neetu Singh/2021 dated 30.12.2020 issued by Deputy Commissioner, Div-VI, Central Tax, Ahmedabad-South.

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

M/s Addis Infrabuild LLP, 32, 3rd Floor, Roopa Building, Sona Roopa, Opposite Lal Bunglow, CG Road, Ahmedabad-380009

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) केंद्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम पत्रिक 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.

(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 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 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 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.

- (34) 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)

(35)

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:

(lviii) amount determined under Section 11 D;

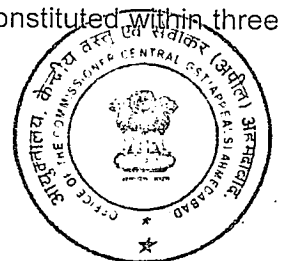
(lix) amount of erroneous Cenvat Credit taken;

(lx) 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.



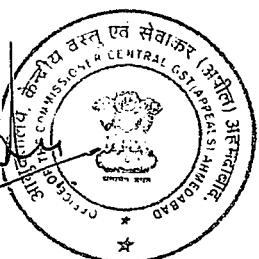
ORDER-IN-APPEAL

1. This order arises out of an appeal filed by M/s. Addis Infrabuild LLP, having registered office at 32, 3rd Floor, Roopa Building, Sona Roopa, Opposite Lal Bunglow, CG Road, Ahmedabad-380009 (herein referred to as 'appellant') against Order in Original No. CGST-VI/REF-44/Addis Infra/DC/Neetu Singh/2020-21 dated 30.12.2020 (hereinafter referred to as 'the impugned order') passed by the Deputy Commissioner of Central Tax, Division VI, Ahmedabad South (hereinafter referred to as 'the adjudicating authority').

2. Facts of the case, in brief, are that the appellant is engaged in providing taxable service under the category "Construction Service" including certain other services, falling under erstwhile Section 65(105) of the Finance Act, 1994 and holding Service Tax Registration Number ABAFA3593MSD001. The appellant has filed an application for refund for an amount of Rs.53,41,867/- on 28.09.2020 under Section 11B of the erstwhile Central Excise Act, 1944 as made applicable in the case of Service Tax matter vide Section 83 of the Finance Act, 1994 on the ground that the customers who had made their booking before July 1,2017 and had paid amount for their booking before implementation of GST law, have cancelled their booking post July 1,2017. Since the Service Tax had been paid but the output service was not implemented, the Service Tax was no longer payable and accordingly they had applied for refund of such Service Tax paid by them. The refund claim was rejected vide the impugned order by the adjudicating authority treating as time-barred as per the provisions of Section 11B of the Central Excise Act, 1944. The adjudicating authority has relied upon the judgement in the case of M/s. Vodafone Cellular Ltd. Vs. CCE, Pune-II [2014 (34) STR 890].

3. Being aggrieved with the impugned order, the appellant preferred this appeal on the grounds that:

- a. The Service Tax was paid on the amount received as advance from the prospective customer. But the booking was cancelled subsequently due to mutual understanding and the contract between the appellant and their customers also got cancelled. The customer did not get the possession of the property booked by them since they cancelled their booking and the booking amount was refunded entirely to them. Since, the intended service was



never completed hence, the amount paid by the appellant was never meant to be paid as tax.

- b. Section 11B of the erstwhile Central Excise Act, 1944 is procedural in nature and can be waived.
- c. The issue has already been considered in their favour by the Commissioner (Appeals) vide his OIA dated 23.10.2018 in respect of their previous application filed on 8.3.2018 on similar grounds.

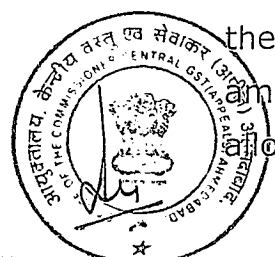
3.1 The appellant placed reliance on the following Judgements:

- (i) Hon'ble Madras High Court in case of Natraj and Venkat Associates Vs. AC, ST [2010 (249) ELT 337]
- (ii) M/s Uttam Steel Limited Vs. Union of India-Bombay High Court [2003(158) E.L.T.274(Bom.)];
- (iii) M/s Panchratna Corporation [Order-in-Appeal No. AHM-SUTAX-000-APP-023-17-18 dated 29.06.2017 passed by Commissioner (Appeals-II), Central Excise, Ahmedabad];

4. Personal Hearing in the case was held on 04.03.2021 through virtual mode. Shri Abhishek Shah, Chartered Accountant, attended hearing on behalf of the appellant. He reiterated submissions made in appeal memorandum.

5. I have carefully gone through the facts of the case available on record, grounds of appeal and oral submissions made by the appellant at the time of hearing. It is observed that the issue to be decided in this case is whether the order of the adjudicating authority rejecting the refund claim in this case on the grounds of limitation under Section 11B of the Central Excise Act, 1944 is legal and proper or otherwise.

6. It is observed from the case records that the appellant is providing service under the category of Construction Service and is booking the units after receiving payments from the prospective buyers of the units. In the instant case, they have claimed refund of Service Tax paid on the cancellation of booking in their commercial project "Addor Aspire". They have claimed to have discharged the service tax liability based on advance received from the customers. However, some of the units, as detailed in Para 6 and 10 of the impugned order, were cancelled by the prospective buyers after 1.7.2017 and consequently the booking amount was fully refunded to them. It has been contended that the Service Tax was paid on the advance received from the customers and no adjustment of the tax amount paid under erstwhile Rule 6 (3) of the Service Tax Rules, 1994 was allowed after 01.07.2017. Hence, the appellant filed a refund claim.



6.1 The adjudicating authority has vide impugned order rejected the refund claim amounting to Rs. 53,41,867/- as hit by limitation of time as per Section 11 B of the Central Excise Act, 1944 made applicable to Service Tax matters vide Section 83 of the Finance Act, 1944 read with sub-section (3) & (5) of the Section 141 of the Central GST Act, 2017, being filed by the appellant beyond one year period from the relevant date. The Adjudicating Authority has relied upon the case law of Vodafone Cellular Limited 2014(34) STR 890 while rejecting the refund claim.

7. It is observed that as per Section 66 E (b) of the Finance Act, 1994, in case of construction of complex intended for sale to a buyer, consideration received from the prospective buyers before the issuance of completion certificate by the competent authority has been included as 'Declared Service'. Further, some of the bookings have been cancelled, as detailed in the impugned order, and the amount of booking has been refunded to prospective buyers. Hence, there has been non-provisions of service as regards these units and hence they were eligible for credit of tax paid in respect of these units in terms of Rule 6 (3) of the Service Tax Rules, 1994. However, such cancellation has occurred after 01.06.2017 i.e. after implementation of GST and hence they were unable to take such credit. It is further observed that the tax was paid between 2014 and 2016 and refund claim was filed on 28.09.2020. These are undisputed facts.

8. In the present case, it is observed that the appellant has raised the contention that "Section 11B states the time limit and procedure to apply for the refund, it does not restrict the right to claim the refund beyond the time limit specified in Section 11B i.e. one year" and they have relied upon the judgment of Hon'ble High Court of Bombay in case of Uttam Steel Ltd. Vs. Union of India [2003 (158) ELT 274 (Bom)] wherein it was held that prescription of time limit in Section 11B is only procedural and not substantive law and thus non-compliance thereof can be waived.

8.1 I have gone through the said judgement of Hon'ble High Court of Bombay. It is observed that in appeal preferred against the said judgment of Hon'ble High Court, the Hon'ble Supreme Court has reversed the judgment of Hon'ble High Court [2015 (319) ELT 598]. Accordingly, the judgment of High Court of Bombay in case of Uttam Steel Ltd. Vs. Union of India [2003 (158) ELT 274 (Bom)] cannot be considered, in support of the contention of the appellant. Hence, their contention is liable for rejection.

9. Further, it is observed that the appellant has also raised contention that "they paid service tax at the time of collection of advance from the buyer and as the buyer cancelled the booking before the construction was



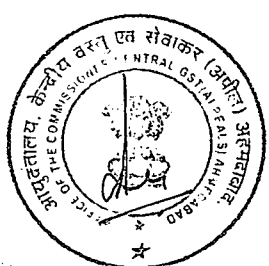
completed and the possession was handed over, the intended service was never completed. Accordingly, the amount that was paid by them was never meant to be paid as tax." They relied upon the judgement of Hon'ble Madras High Court in case of Natraj and Venkat Associates Vs. AC, ST [2010 (249) ELT 337].

9.1 I have gone through the said judgement of Hon'ble Madras High Court relied upon by the appellant. I find that the said decision has been reversed by the Division Bench of Hon'ble Madras High Court vide their order dated 23.4.2013 issued in case of Writ Appeal No. 129 of 2010 filed by the department, reported at [2015 (40) STR 31 (Mad.)]. Hence, the judgement relied upon by the appellant cannot be taken into consideration, in support of their contention.

10. Further, it is observed that the appellant has relied upon the order dated 29.05.2017 (issued on 29.06.2017) passed by the Commissioner (Appeals), Ahmedabad in a similar case of M/s. Panchratna Corporation, Ahmedabad wherein it was held that the limitation as per the provisions of Section 11B of Central Excise Act, 1944 as applicable to Service Tax vide Section 83 of Finance Act, 1994 are not applicable.

10.1 I have gone through the said order dated 29.05.2017 (issued on 29.06.2017) passed by the Commissioner (Appeals), Ahmedabad in case of M/s. Panchratna Corporation, Ahmedabad. I find that the Commissioner (Appeals), Ahmedabad in the said order examined and analysed the issue, at length and also relied upon various judgements passed by the different High Courts and Tribunals, in the cases of similar facts. The findings of the Commissioner (Appeals) in the said order at para-10 and para-11 are reproduced below:

"10. I find that in case of construction of commercial complex service, service tax is required to be paid on the amount received from prospective buyers towards the booking of complex before the issue of completion certificate by the competent authority and this process goes on for years, as has happened in the instant case and the bookings/dealings can be cancelled at any point of time by the buyers before taking of possession of complex by him and therefore, I find that no service at all has been provided the relevant date of one year and date of payment as per Section 11B of Central Excise Act, 1944 cannot be made applicable in the instant case. I further find that since there is



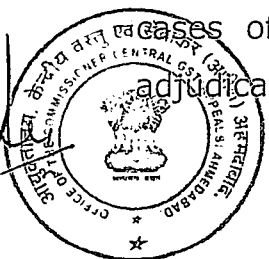
no contingency prescribed in this type of case, the appellant cannot be put to loss for want of such contingency.

11. I find that the service tax is payable on the services provided or to be provided and in this case, once the booking is cancelled and the entire amount is returned to the proposed buyers, thus no service has been provided and received, therefore the amount of service tax paid by the appellant is in the nature of merely deposits and not service tax."

10.2 In the present case, it is also observed that the appellant has also relied upon the abovementioned order dated 29.05.2017 (issued on 29.06.2017) passed by the Commissioner (Appeals), Ahmedabad in similar case of M/s. Panchratna Corporation, Ahmedabad, during the course of adjudication by the adjudicating authority. However, I find that the adjudicating authority has neither examined the applicability of the said judgement to the facts of the present case nor produced any findings thereon to distinguish, in the impugned order.

10.3 It is a settled position that the adjudicating authority is bound to follow the decisions of the jurisdictional appellate authorities in the similar set of facts, in terms of the principle of judicial precedence. However, in the present case, I find that the adjudicating authority erred while issuing the impugned order, by not examining the abovementioned decision of the jurisdictional Commissioner (Appeals) in case of M/s. Panchratna Corporation, Ahmedabad.

10.4 Further it is observed that the adjudicating authority has followed the judgement in the case of M/s. Vodafone Cellular Ltd. Vs. CCE, Pune-II [2014 (34) STR 890]. I find that the Commissioner (Appeals), Ahmedabad while issuing order dated 29.05.2017 in case of M/s. Panchratna Corporation, Ahmedabad, also relied upon various judgements issued by different Tribunals which also includes the decision of Hon'ble Tribunal, Ahmedabad in case of CCE & ST, Bhavnagar Vs. Madhvi Procon Pvt. Limited, as reported in [2015 (38) STR 74 (Tri. Ahmd.)]. It is also a settled law that in terms of the principle of judicial precedence, the judgement issued by the jurisdictional appellate authority would prevail, when two contrary decisions issued by the different appellate authorities in cases of similar facts. Accordingly, the impugned order passed by the adjudicating authority is not legally proper.




10.5 Further, it is also observed that as per the details mentioned in the table under Para-6 of the impugned order, the date of cancellation in case of the buyer at Sr. No. 15 (Unit No. 209) is shown as 06.10.2016 i.e. prior to implementation of GST. Whereas, I find that the discussion and findings of the adjudicating authority as per Para-7 and 9 of the impugned order is based on the fact that the buyers had cancelled the bookings, after the appointed date of implementation of the GST Act, 2017 which is factually incorrect, in the case of above mentioned buyer (Unit No. 209). Accordingly, I find that the factual details, mentioned in the impugned order also need to be reverified.

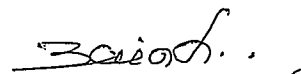
11. In view of the above discussion, I find it appropriate to remand the matter to the adjudicating authority to decide it afresh, after examining the applicability of the decision of the Commissioner (Appeals), Ahmedabad dated 29.05.2017 (issued on 29.06.2017) in case of M/s. Panchratna Corporation, Ahmedabad, to the present case and to issue a fresh order, following the principle of natural justice.

12. In view of the above, the impugned order passed by the adjudicating authority is set aside. The matter is remanded back to the adjudicating authority for denovo consideration, for passing fresh order in terms of above directions.

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


 30th March, 2021
 (Akhilesh Kumar)
 Commissioner (Appeals)

Attested



(M.P. Sisodiya)
 Superintendent (Appeals)
 Central Excise, Ahmedabad



By Regd. Post A. D

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Copy to :

1. The Pr. Chief Commissioner, CGST and Central Excise, Ahmedabad.
2. The Commissioner CGST and Central Excise, Ahmedabad-South.
3. The Deputy /Asstt. Commissioner, Central Excise, Division-VI, Ahmedabad-South.
4. The Deputy/Asstt. Commissioner (Systems), Central Excise, Ahmedabad-South.
5. Guard file
6. PA File

