आयुक्त(अपील)का कार्यालय,
Office of the Commissioner (Appeal),

केंद्रीय जीएसटी, अपील आयुक्तालय,अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्वमार्ग, अम्बावाड़ीअहमदाबाद३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
07926305065 – टेलेफैक्स07926305136

DIN : **20221164SW00008808D2**

स्पीड पोस्ट

क फाइल संख्या : File No : GAPPL/COM/CEXP/102/2022/5001 – 5005

ख अपील आदेश संख्या Order-In-Appeal Nos.**AHM-EXCUS-001-APP-076/2022-23**
दिनाँक Date : **22-11-2022** जारी करनें की तारीख Date of Issue 22.11.2022

आयुक्त (अपील) द्वारापारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)

ग Arising out of OIO No. **01/CGST/Ahmd-South/AC/PMC/2021** दिनाँक: **30.12.2021** passed by Assistant Commissioner, CGST, Division V, Ahmedabad South

ध अपीलकर्ता का नाम एवं पता Name & Address

Appellant

1. **M/s Savita Containers Pvt Ltd**
Plot No. 330, Road No. 6,
Phase-1, GIDC Kathwada,
Ahmedabad - 382430

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 पूवोक्त 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 हानिकार खाने 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 मे 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 मामलें 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 डयूटी केडिट 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 दिनाँक से तीन मास के भीतरमूल–आदेश एवं अपील आदेश की दो–दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए।उसके साथ खाता इ.का मुख्य शीर्ष 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 रूपये या उससे कम होतो रूपये 200/–फीस भुगतान की जाए और जहाँ संलग्नरकम 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 सेवा कर अपीलीय न्यायाधिकरण के प्रति अपीलः–
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35–बी/35–इ के अंतर्गतः–

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. Registar 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 ओदश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होत हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता हैं।

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 not withstanding 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 शुल्कअधिनियम 1970 यथासंशोधित की अनुसूचि–1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रू.6.50 पैसे कान्यायालय 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.

(49) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण(सिस्टेट),के प्रतिअपीलो के मामले में कर्तव्यमांग(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 सेवाकर 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:

(cxxx) amount determined under Section 11 D;
(cxxxi) amount of erroneous Cenvat Credit taken;
(cxxxii) amount payable under Rule 6 of the Cenvat Credit Rules.

इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."

ORDER-IN-APPEAL

The present appeal has been filed by M/s. Savita Containers Pvt. Ltd., Plot No. 330, Road No.6, Phase-I, GIDC Kathwada, Ahmedabad (hereinafter referred to as the appellant) against Order in Original No. 01/CGST/Ahmd-South/AC/PMC/2021 dated 30.12.2021 [hereinafter referred to as "*impugned order*"] passed by the Assistant Commissioner, CGST, Division-V, Commissionerate : Ahmedabad South [hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case is that the appellant were holding Central Excise Registration No. AAICS2000HXM001 and engaged in the manufacture of goods falling under Chapter 39 and 48 of the First Schedule to the Central Excise Tariff Act, 1985. During the course of CERA audit of the records of the appellant for the period from F.Y.2014-15 to F.Y. 2017-18 (up to June, 2017), it was observed that the appellant was collecting freight from their customers and was also charging VAT on the amount of freight. It appeared that as per VAT law, the point at which VAT is collected is the point of sale and since VAT is collected on freight also, the point of sale will be the place where the goods are delivered. In such cases, the ownership of the goods transfers at the customer's place and hence, it appeared that the freight charges are required to be added to the transaction value. It appeared that in terms of the provisions of Section 4(1)(a) of the Central Excise Act, 1944 and Rule 5 of the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 (hereinafter referred to as the Valuation Rules), the freight charges collected by the appellant was required to be added to the assessable value and central excise duty was required to be paid on the freight charges collected by them. It was observed that the appellant had during the said period collected freight charges amounting to Rs.44,21,09/- on which Central Excise duty amounting to Rs.5,51,217/- was not paid by them.

3. The appellant was, therefore, issued a Show Cause Notice bearing No. V.48/CERA/LAR-114/H.M.No.03/17-18 dated 09.04.2019 wherein it was proposed to :

a) Demand and recover central excise duty amounting to Rs.5,51,217/- under Section 11A (4) of the Central Excise Act, 1944.

b) Recover interest under Section 11AA of the Central Excise Act, 1944.

c) Impose penalty under Section 11AC (1) (c) of the Central Excise Act, 1944.

4. The SCN was adjudicated vide the impugned order wherein the demand of central excise duty was confirmed along with interest. Penalty equivalent to the central excise duty confirmed was imposed.

5. Being aggrieved with the impugned order, the appellant have filed the present appeal on the following grounds :

i. The freight charges shown in their invoices are related to direct delivery to M/s.Leamak Healthcare, who is customer of their customer M/s.ITC Limited. The goods were delivered to M/s.ITC at factory gate and simultaneously delivered to M/s.Leamak Healthcare, as directed by M/s.ITC and the transactions are covered under the same invoice. The invoice also indicates delivery from their factory. These vital facts are not considered by the adjudicating authority.

ii. Even under VAT law, by virtue of Section 19 of the Sale of Goods Act also, the property in goods was transferred at the factory gate only as the contract intended it to be transferred at factory.

iii. The adjudicating authority failed to interpret the definition of transaction value as it is clear from the definition itself that the price payable for sale of the goods are only to be considered for payment of central excise duty. The transportation incurred for delivery to the customer of their customer cannot be treated as price payable by their customer in relation to the goods sold by them.

iv. The freight charge for delivery to the customer of their customer was not at payable to them in connection with the goods sold. Therefore,

they have separately charged freight in their invoices which has no relation with the sale of goods. The freight charges separately indicated in the invoices do not attract central excise duty.

v. The adjudicating authority has not considered their submission that Section 4(1) (a) is applicable and that Section 4(1)(b) is not applicable. They do not have any other place of removal and, therefore, Section 4(1) (b) is not applicable.

vi. The adjudicating authority has mistakenly considered that they had relied upon Section 4(1)(b) of the Central Excise Act, 1944. They had on the contrary clearly indicated that the said section is not applicable in the present case.

vii. The adjudicating authority has also failed to consider the term ex-works price. It was submitted by them that in the purchase order the net price/ex-works price of the goods are clearly mentioned. They had specifically explained that the price of the goods at factory gate is available in the purchase order.

viii. The adjudicating authority has failed to consider the correct arithmetic despite clear and detailed explanation that the demand is on the basis of wrong arithmetic provided by CERA audit and without considering the figures reflected in their ledger.

ix. They had specifically stated that the freight collected in F.Y. 2014-15 is Rs.10,13,223/-, in F.Y.2015-16 it is Rs.5,79,562/- and in F.Y. 2016-16 it is Rs.1,61,470/-. Thus, the actual total freight amount is Rs.18,15,085/- while the freight considered by CERA audit is Rs.44,21,093/-. Thus, the excess freight amount of Rs.26,06,008/- resulted in excess demand of Rs.3,25,749.88 instead of Rs.2,25,467.11. However, the same was discarded by the adjudicating authority without any reason and without verifying the books maintained by them.

x. The adjudicating authority has failed to consider the applicability of Rule 5 of the Valuation Rules and it was concluded that the provision of the said Rule is clear and they had made wrong interpretation.

xi. The adjudicating authority has stated that it is not the case of production of invoice to the department, while discarding their

reliance upon the judgment in the case of Goodyear India Ltd. Vs. Commissioner of Central Excise, Delhi-IV – 2014(301) ELT 0410 (Tri.-Del.).

xii. The adjudicating authority has ignored the basis of the demand that the CERA audit officers noticed from their ER-1, sales invoices and ledgers that they had collected freight from their customers. The only obligation in their part was to file ER-1. Central Excise invoices and ledgers were not required to be submitted to the department. There was no suppression on their part.

xiii. The notice was issued under Section 11A(7A), but this section is applicable only if the demand issued for the subsequent period is same as mentioned in earlier notice. However, no notice was issued to them on such ground for earlier period.

xiv. The adjudicating authority has also failed to appreciate that they had properly disclosed all the information from time to time through ER-1 returns. If they intended to suppress the information or evade central excise duty, they would not have mentioned the freight amount in the invoices.

xv. The adjudicating authority has also failed to consider the judgments in the case Commissioner of Cus. & C.Ex., Nagpur Vs. Ispat Industries Ltd. – 2015 (0324) ELT 0670 (SC); Paper Products Ltd. Vs. CCE, Mumbai-III – 2016-TIOL-73-CESTAT-MUM.

xvi. The matter of penalty is governed by the judgment in the case of Hindustan Steel Ltd. – 1978 ELT (J15)

6. Personal Hearing in the case was held on 18.11.2022. Shri Bindesh I Shah, Advocate, appeared on behalf of appellant for the hearing. He reiterated the submissions made in appeal memorandum. He submitted copies of decisions of CESTAT and Hon'ble Supreme Court in case of Ispat Industries – 2015 (10) LCX 008 during the hearing.

7. I have gone through the facts of the case, submissions made in the Appeal Memorandum and the material available on records. The issue before me for decision is whether, in the facts and circumstances of the case,

the appellant are liable to pay central excise duty on the freight amount collected by them from their customer. The demand pertains to the period from F.Y. 2014-15 to F.Y. 2017-18 (up to June, 2017).

8. It is observed that the Valuation of excisable goods is in terms of Section 4 of the Central Excise Act, 1944 and sub-section (1) reads as under :

> "Where under this Act, the duty of excise is chargeable on any excisable goods with reference to their value, then, on each removal of the goods, such value shall-
>
> (a) in a case where the goods are sold by the assessee, for delivery at the time and place of removal, the assessee and the buyer are not related and the price is the sole consideration, be the transaction value;
>
> (b) in any other case, including the case where the goods are not sold, be the value determined in such manner as may be prescribed."

8.1 It would also be relevant to refer to Rule 5 of the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000, which reads as :

> "Where any excisable goods are sold in the circumstances specified in clause (a) of sub-section (1) of section 4 of the Act except the circumstances in which the excisable goods are sold for delivery at a place other than the place of removal, then the value of such excisable goods shall be deemed to be the transaction value, excluding the cost of transportation from the place of removal upto the place of delivery of such excisable goods."

8.2 I find that for determining the includiblity or otherwise of freight charges in the assessable value, it is crucial to determine the place of removal of the goods i.e. the place where the goods are sold. Place of removal is defined under Section 4(3) (c) of the Central Excise Act, 1944, the same is reproduced below :

> "(c) "place of removal' means-
>
> (i) a factory or any other place or premises of production or manufacture of the excisable goods;
>
> (ii) a warehouse or any other place or premises wherein the excisable goods have been permitted to be deposited without payment of duty;
>
> (iii) a depot, premises of a consignment agent or any other place or premises from where the excisable goods are to be sold after their clearance from the factory,
>
> from where such goods are removed;"

8.3 The appellant have contended that the goods were sold by them on ex-works basis to their customer and that the delivery of the goods was made at the premises of the customer of their customer. The department has on the other hand placed reliance upon the fact that the appellant were paying VAT on the amount of freight charged in the invoice and, accordingly contended that

in terms of the VAT law, the point at which VAT is collected is the point of sale. The demand of central excise duty has been raised against the appellant based on the only ground that the appellant are paying VAT on the freight amount. The adjudicating authority has held at Para 24.3 of the impugned order that "*Since the VAT is collected on freight also, the point of sale will be the place where the goods are delivered*". I do not find any merit in this finding of the adjudicating authority. When the place of removal has been defined in the Central Excise Act, 1994 under Section 4(3) (c), reliance upon VAT law for determining the place of removal is not legally permissible. Considering that the goods are sold on ex-work terms, the place of removal in the present case would be the factory gate of the appellant.

8.4 I find that the department has not refuted the contention of the appellant that the goods sold by them to their customers were ex-works. Without establishing the fact that the actual place of removal was the premises of the customer, it is not permissible to include freight in the assessable value of the goods cleared by the appellant.

9. I find that the issue involved in the present appeal is covered by the decision of the Hon'ble Supreme Court in the case of Commissioner of Cus. & C.Ex., Nagpur Vs. Ispat Industries Ltd reported at 2015 (324) ELT 670 (SC) wherein the Hon'ble Supreme Court had held that :

> **"23.** It is clear, therefore, that on and after 14-5-2003, the position as it obtained from 28-9-1996 to 1-7-2000 has now been reinstated. Rule 5 as substituted in 2003 also confirms the position that the cost of transportation from the place of removal to the place of delivery is to be excluded, save and except in a case where the factory is not the place of removal.
>
> ....
>
> ....
>
> **33.** As has been seen in the present case all prices were "ex-works", like the facts in *Escorts JCB's* case. Goods were cleared from the factory on payment of the appropriate sales tax by the assessee itself, thereby indicating that it had sold the goods manufactured by it at the factory gate. Sales were made against Letters of Credit and bank discounting facilities, sometimes in advance. Invoices were prepared only at the factory directly in the name of the customer in which the name of the Insurance Company as well as the number of the transit Insurance Policy were mentioned. Above all, excise invoices were prepared at the time of the goods leaving the factory in the name and address of the customers of the respondent. When the goods were handed over to the transporter, the respondent had no right to the disposal of the goods nor did it reserve such rights inasmuch as title had already passed to its customer. On facts, therefore, it is clear that *Roofit's* judgment is wholly distinguishable. Similarly in

Commissioner Central Excise, Mumbai-III v. *M/s. EMCO Ltd.*, this Court re-stated its decision in the *Roofit Industries'* case but remanded the case to the Tribunal to determine whether on facts the factory gate of the assessee was the place of removal of excisable goods. This case again is wholly distinguishable on facts on the same lines as the *Roofit Industries* case."

10. I find that facts involved in the present appeal are similar to that involved in the case before the Hon'ble Supreme Court. The goods in the present case have been sold by the appellant on 'Ex Works' basis and cleared on the basis of Central Excise Invoices and also Central Excise duty and VAT have been paid by the appellant. Since the goods are sold on ex-works basis, the title of the goods passes on to the buyer of the goods at the factory gate of the appellant. In view thereof, the freight charges for transportation of the goods from the place of removal to the destination of the buyer where the goods are to be delivered are not includible in the assessable value of the goods.

10.1 In view of the provisions of Section 4 of the Central Excise Act, 1944, Rule 5 of the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000, the material on record and the judgment of the Hon'ble Supreme Court, I am of the considered view that the adjudicating authority has erred in ordering inclusion of freight charges in the assessable value and consequently confirming the demand for Central Excise duty.

11. In view of the above discussions, I set aside the impugned order for being not legal and proper and allow the appeal filed by the appellant.

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

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

(Akhilesh Kumar) 22nd November, 2022.
Commissioner (Appeals)
Date: 22.11.2022.

Attested:

(N.Suryanarayanan. Iyer)
Superintendent(Appeals),
CGST, Ahmedabad.

F No.GAPPL/COM/CEXP/102/2022

BY RPAD / SPEED POST

To

M/s. Savita Containers Pvt. Ltd.,
Plot No. 330, Road No.6, Phase-I,
GIDC Kathwada, Ahmedabad — Appellant

The Assistant Commissioner,
CGST, Division- V,
Commissionerate : Ahmedabad South. — Respondent

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Principal Commissioner, CGST, Ahmedabad South.
3. The Assistant Commissioner (HQ System), CGST, Ahmedabad South. (for uploading the OIA)
4. Guard File.
5. P.A. File.