

आयुक्त (अपील - II) का कार्यालय केन्द्रीय उत्पाद शुल्क  
सैन्टल एक्साइज भवन, सातवीं मंजिल, पौलिटैक्नीक के पास,  
आंबावाडी, अहमदाबाद— 380015.

क फाइल संख्या : File No : V2(ST) 26/RA/A-II/2015-16 | 4571-81

ख अपील आदेश संख्या Order-In-Appeal No. AHM-SVTAX-000-APP-0184-16-17

दिनांक Date : 22.12.2016 जारी करने की तारीख Date of Issue 23/01/17

श्री उमा शंकर,, आयुक्त (अपील-II) द्वारा पारित

Passed by Shri Uma Shanker Commissioner (Appeals-II)

*Original*

ग \_\_\_\_\_ आयुक्त सेवाकर अहमदाबाद : आयुक्तालय द्वारा जारी मूल आदेश सं  
\_\_\_\_\_ दिनांक : \_\_\_\_\_ से सृजित

Arising out of Order-in-Original No. AHM/SVTAX/000/ADC/014/2015-16 Date : 30.11.2015

Issued by ADC STC HQ AbadService Tax, Ahmedabad

ध प्रतिवादी का नाम / Name & Address of the Respondent

**M/s. Daksha Bharat Mandalia Zaveri & Co. Ahmedabad**

इस अपील आदेश से असंतुष्ट कोई भी व्यक्ति उचित प्राधिकारी को अपील निम्नलिखित प्रकार से कर सकता है:-

Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way :-

सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण को अपील:-

Appeal To Customs Central Excise And Service Tax Appellate Tribunal :-

वित्तीय अधिनियम, 1994 की धारा 86 के अंतर्गत अपील को निम्न के पास की जा सकती:-

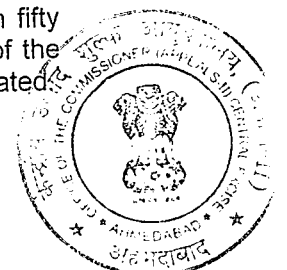
Under Section 86 of the Finance Act 1994 an appeal lies to :-

पश्चिम क्षेत्रीय पीठ सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण ओ. 20, न्यू  
मैन्टल हास्पिटल कम्पाउण्ड, मेघाणी नगर, अहमदाबाद-380016

The West Regional Bench of Customs, Excise, Service Tax Appellate Tribunal  
(CESTAT) at O-20, Meghani Nagar, New Mental Hospital Compound, Ahmedabad -  
380 016.

(ii) अपीलीय न्यायाधिकरण को वित्तीय अधिनियम, 1994 की धारा 86 (1) के अंतर्गत अपील सेवाकर नियमावली, 1994 के नियम 9 (1) के अंतर्गत निर्धारित फार्म एस.टी- 5 में चार प्रतियों में की जा सकेगी एवं उसके साथ जिस आदेश के विरुद्ध अपील की गई हो उसकी प्रतियाँ भेजी जानी चाहिए (उनमें से एक प्रमाणित प्रति होगी) और साथ में जिस स्थान में न्यायाधिकरण का न्यायपीठ स्थित है, वहाँ के नामित सार्वजनिक क्षेत्र बैंक के न्यायपीठ के सहायक रजिस्ट्रार के नाम से रेखांकित बैंक ड्राफ्ट के रूप में जहाँ सेवाकर की मांग, ब्याज की मांग और लगाया गया जुर्माना रूप 5 लाख या उससे कम है वहाँ रूप 1000/- फीस भेजनी होगी। जहाँ सेवाकर की मांग, ब्याज की मांग और लगाया गया जुर्माना रूप 5 लाख या 50 लाख तक हो तो रूप 5000/- फीस भेजनी होगी। जहाँ सेवाकर की मांग, ब्याज की मांग और लगाया गया जुर्माना रूप 50 लाख या उससे ज्यादा है वहाँ रूप 10000/- फीस भेजनी होगी। स्टे के लिए आवेदन- पत्र के साथ रूप 500/- फीस भेजनी होगी।

(ii) The appeal under sub section (1) of Section 86 of the Finance Act 1994 to the Appellate Tribunal Shall be filed in quadruplicate in Form S.T.5 as prescribed under Rule 9(1) of the Service Tax Rules 1994 and Shall be accompanied by a copy of the order appealed against (one of which shall be certified copy) and should be accompanied by a fees of Rs. 1000/- where the amount of service tax & interest demanded & penalty levied of Rs. 5 Lakhs or less, Rs.5000/- where the amount of service tax & interest demanded & penalty levied is is more than five lakhs but not exceeding Rs. Fifty Lakhs, Rs.10,000/- where the amount of service tax & interest demanded & penalty levied is more than fifty Lakhs rupees, in the form of crossed bank draft in favour of the Assistant Registrar of the bench of nominated Public Sector Bank of the place where the bench of Tribunal is situated. Application made for grant of stay shall be accompanied by a fee of Rs.500/-.



(iii) वित्तीय अधिनियम, 1994 की धारा 86 की उप-धाराओं एवं (2ए) के अंतर्गत अपील सेवाकर नियमावली, 1994 के नियम 9 (2ए) के अंतर्गत निर्धारित फार्म एस.टी.-7 में की जा सकेगी एवं उसके साथ आयुक्त, केन्द्रीय उत्पाद शुल्क (अपील) के आदेश की प्रतियाँ (OIA) (उसमें से प्रमाणित प्रति होगी) और अपर आयुक्त, सहायक / उप आयुक्त अथवा A219k केन्द्रीय उत्पाद शुल्क, अपीलीय न्यायाधिकरण को आवेदन करने के निदेश देते हुए आदेश (OIO) की प्रति भेजनी होगी।

(iii) The appeal under sub section (2A) of the section 86 the Finance Act 1994, shall be filed in Form ST-7 as prescribed under Rule 9 (2A) of the Service Tax Rules, 1994 and shall be accompanied by a copy of order of Commissioner Central Excise (Appeals)(OIA)(one of which shall be a certified copy) and copy of the order passed by the Addl. / Joint or Dy. /Asstt. Commissioner or Superintendent of Central Excise & Service Tax (OIO) to apply to the Appellate Tribunal.

2. यथासंशोधित न्यायालय शुल्क अधिनियम, 1975 की शर्तों पर अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार मूल आदेश एवं स्थगन प्राधिकारी के आदेश की प्रति पर रु 6.50/- पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

2. One copy of application or O.I.O. as the case may be, and the order of the adjudication authority shall bear a court fee stamp of Rs.6.50 paise as prescribed under Schedule-I in terms of the Court Fee Act, 1975, as amended.

3. सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्यविधि) नियमावली, 1982 में चर्चित एवं अन्य संबंधित मामलों को सम्मिलित करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है।

3. Attention is also invited to the rules covering these and other related matters contained in the Customs, Excise and Service Appellate Tribunal (Procedure) Rules, 1982.

4. सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्टेट) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 की धारा 34फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 24) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1984 की धारा 23 के अंतर्गत सेवाकर को भी लागू की गई है, द्वारा निश्चित की गई पूर्व-राशि जमा करना अनिवार्य है, बशर्ते कि इस धारा के अंतर्गत जमा की जाने वाली अपेक्षित देय राशि दस करोड़ रुपए से अधिक न हो

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत " माँग किए गए शुल्क " में निम्न शामिल है -

- (i) धारा 11 डी के अंतर्गत निर्धारित रकम
- (ii) सेनवैट जमा की ली गई गलत राशि
- (iii) सेनवैट जमा नियमावली के नियम 6 के अंतर्गत देय रकम

⇒ आगे बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम, 2014 के आरम्भ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्जा एवं अपील को लागू नहीं होगा।

4. For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 provided the amount of pre-deposit payable would be subject to ceiling of Rs. Ten Crores,

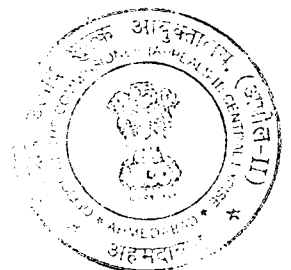
Under Central Excise and Service Tax, "Duty demanded" shall include:

- (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.

⇒ Provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

4(1) इस संदर्भ में, 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।

4(1) 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**

1. The Assistant Commissioner, Service Tax, Division-II, Ahmedabad (*hereinafter referred to as 'the appellant'*) has filed the present appeal against the Order-in-Original number AHM-SVTAX-000-ADC-014-15-16 dated 30.11.2015 (*hereinafter referred to as 'the impugned order'*) passed by the Additional Commissioner of Service Tax, Ahmedabad (*hereinafter referred to as the "adjudicating authority"*).

2. The facts of the case, in brief, are that the following six persons (*hereinafter referred to as 'the respondents'*) had formed an Association Of Persons (AOP) and were providing services falling under the category of 'Renting of Immovable Property Services'.

(i) Smt. Daksha Bharat Mandalia, Zaveri & Co., Ground Floor, Swagat Building, C. G. Road, Ahmedabad.

(ii) Smt. Aruna Kishore Mandalia, Zaveri & Co., Ground Floor, Swagat Building, C. G. Road, Ahmedabad.

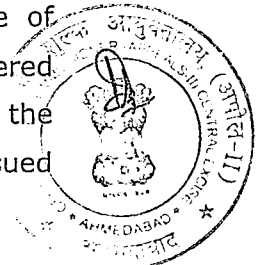
(iii) Smt. Fenny Chandresh Mandalia, Zaveri & Co., Ground Floor, Swagat Building, C. G. Road, Ahmedabad.

(iv) Smt. Hemali Vipul Mandalia, Zaveri & Co., Ground Floor, Swagat Building, C. G. Road, Ahmedabad.

(v) Smt. Sujata Shekhar Shah, 102, 10<sup>th</sup> Floor, Urvasi Building, Malabarhill Co-Op. Housing Society Ltd., 66, Nepeansea Road, Mumbai.

(vi) Smt. Mrudula Kanayalal Shah, 102, 10<sup>th</sup> Floor, Urvasi Building, Malabarhill Co-Op. Housing Society Ltd., 66, Nepeansea Road, Mumbai.

The above respondents had rented out the premises located at 201 to 206, Venus Atlantis Building, Prahladnagar, Satellite, Ahmedabad (*hereinafter referred to as 'the said property'*) as defined under Section 65(90a) of the Finance Act, 1994 and w.e.f. 01.07.2012, Section 65B(22) read with Section 66E of the Finance Act, 2012 (*hereinafter referred to as 'the said Act'*) for which they were not having Service Tax Registration. During the course of survey of the said property, it was revealed that the said property, owned by the respondents (AOP), was rented out to M/s. Educomp Raffles Higher Education Ltd. (*hereinafter referred to as 'the Lessee'*) having its registered office at 1211, Padma Tower- 1, 5, Rajendra Place, New Delhi, as per lease deed dated 29.12.2009. The said property rented out by the respondents was used by the said lessee for use in the course of or for furtherance of business or commerce and accordingly the rental income received by the respondents from the said lessee became taxable under the category of 'Renting of Immovable Property Services'. Further, during the course of survey, it was revealed that the respondents, as AOP, were not registered with the Service Tax department but were individually registered with the Service Tax department. Therefore, all the members of the AOP were issued

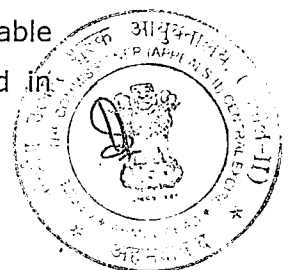


summons under Section 14 of the Central Excise Act, 1944 as made applicable to all the Service Tax matters vide Section 83 of the Finance Act, 1994, to give evidence to make statement and submit certain required documents. On behalf of the respondents, Shri Zaverilal Virijbhai Mandalia (power of attorney holder) appeared before the jurisdictional Range Superintendent and his statements were recorded on due course of time. Later on, a show cause notice, dated 12.09.2014, was issued to the respondents. The adjudicating authority found that the respondents are individual service providers and not AOP and dropped the entire proceeding initiated against all the six respondents.

3. The impugned order was reviewed by the Principal Commissioner of Service Tax, Ahmedabad and issued Review Order No. 27/2015-16 dated 16.02.2016 for filing an appeal under section 84(1) of the Finance Act, 1994 on the grounds that the joint owners of the said property have rendered the service of renting of the said property vide a single legal document and entered into transaction with the service recipient as a single/ joint party and as such they are covered under the definition of the word 'person' under the category of AOP. It is further argued that the term 'person' being an inclusive and having wider meaning, under the General Clauses Act, 1897, it is clear that the legislature intended to include joint owners for providing of taxable service falling within the meaning of Section 65(105)(zzzz) of the Finance Act. It is further stated that the title of the said property belongs to the service providers and entitlement to render the service of renting to the recipients has not diminished the fact of dissolution of the joint owners into individual principal to principal transaction parties between each unit of the same entity called, the service provider who as a class of person here is the joint owners.

4. Personal hearing in the case was granted on 29.11.2016 wherein Shri Keyur R. Parekh, CA, on behalf of the respondents appeared before me and submitted documents in support of their claim.

5. I have carefully gone through the facts of the case, the appellant's grounds of appeal in the appeal memorandum, oral and written submissions made by the respondents at the time of personal hearing and other evidences available on records. I find that the main issue to be decided, *inter alia*, is whether the respondents are liable to pay Service Tax or otherwise. At the outset, I find that the respondents are an AOP (Association Of Persons) and had given immovable property on lease to the lessee. The respondents had entered into agreement with the lessee which proves that the Lessors (the respondents) are co-owners and co-possessors, in equal share, of the said premises. The levy of service tax on 'Renting of Immovable Property' was introduced w.e.f. 01.06.2007. Taxable service is defined in Section 65(105)(zzzz) of the Finance Act, 1994 which reads as under:

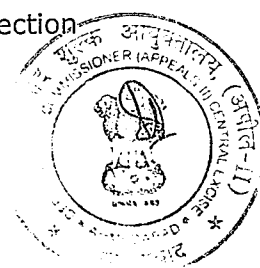


*"to any person, by any other person, by renting of immovable property or any other service in relation to such renting, for use in the course of or, for furtherance of, business or commerce".*

Further, I find that the 'person' appearing in the definition is not defined in the Finance Act, 1994 but the same is defined under Section 3(42) of the General Clauses Act, 1897 which says that **"Person shall include any company or association or body of individual, whether incorporated or not."** In the instant case, I find that the respondents are a group or a firm which is nothing but body individual or Association Of Person i.e. AOP and have entered into agreement with the lessee. Hence, the respondents are service providers and the lessee is service receiver. Hence, in terms of definition provided in Section 65(105)(zzzz) of the Finance Act, 1994, the respondents are liable to pay Service Tax on renting of immovable property to the lessee.

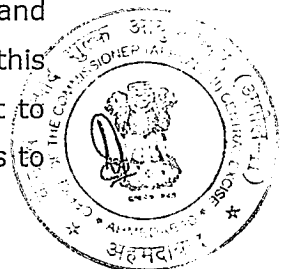
6. It is argued by the respondents that they receive the rent payment separately and have paid Service Tax accordingly. They claimed that they are holding individual Service Tax registration and paid duty after availing threshold exemption individually. It is confirmed by Shri Zaverilal Virijbhai Mandalia (power of attorney holder), in his statements that the lessee had paid rent so fixed to the partners. In this regard, I find that the said AOP consists of six partners. Any income received by the said AOP is ultimately to be divided amongst them as per their share fixed. So, the income i.e. rent received by all the partners is nothing but income received by the said firm. The conducting agreement entered by the lessee with the respondents is nothing but a devise used to escape from the Service Tax liability. But since all the partners are jointly and severally responsible, unless otherwise specifically provided in the partnership deed, for any act done by the firm as per the provisions of the Indian Partnership Act, 1932, I find that though the amount of rent is received by the partners from the lessee, it is deemed to have been received by the respondent's firm and liable to pay Service Tax.

7. It is argued that co-owners are separate service providers and eligible for benefit of SSI exemption limit under Notification number 06/2005-ST dated 01.03.2005 as amended. In this regard, I find that the respondents have rented out the premises, which is owned by six partners collectively, to the lessee for a rent agreed upon by them as per the said lease agreement. Renting out of said premises fall under the category of 'Renting of Immovable Property Service' as defined under Section 65(105)(zzzz) of the Finance Act, 1994, taxable w.e.f. 01.06.2007. For the sake of reference, I reproduce the definition of 'Renting of Immovable Property Service' as given under Section 65 (90a):



*"renting of immovable property" includes renting, letting, leasing, licensing or other similar arrangements of immovable property for use in the course of furtherance of business or commerce but does not include (i) renting of immovable property by a religious body or to a religious body; or (ii) renting of immovable property to an educational body, imparting skill or knowledge or lessons on any subject or field than a commercial training or coaching centre."*

I find that the Govt. vide Notification No. 6/2005-ST dated 01.03.2005 as amended, exempted taxable services of aggregate value not exceeding ₹ 4.00 lakhs in any financial year from the whole of the Service Tax leviable thereon under Section 66 of the Finance Act, 1994. This threshold limit of ₹ 4.00 lakhs has been raised to ₹ 8.00 lakhs vide Notification number 4/2007-ST dated 01.03.2007 and further raised to ₹ 10.00 lakhs vide Notification No. 8/2008-ST dated 01.03.2008. This exemption is conditional one. According to the above notification, a taxable service provider whose gross value is within the limit of ₹ 8.00 lakhs (during the year 2007-08) and ₹ 10.00 lakhs (during the year 2008-09) need not to pay any Service Tax nor obtain Service Tax registration, provided the service provider should not be under a 'brand name' and not avail any Cenvat Credit for the payment of Service Tax. The respondents had contended that they are individually eligible for the benefit given under the above Notifications. In order to ascertain whether the respondents are liable to pay Service Tax without availing the benefit of Notification number 6/2005-ST dated 01.03.2005 as amended or whether they are eligible for the threshold exemption, I find that the said property is owned by the respondents having six different individuals i.e. partners who are not holding absolute ownership of any identifiable part in the property given on rent. I find that as per the provisions contained in the Transfer of Property Act, 1882, the three essential conditions required to determine the ownership of any property viz.; (1) right to possess, (2) right to enjoy and (3) right to dispose off. In the present case, the individual can enjoy or dispose off the share of the property, but does not possess any identifiable area independently. They possess the property as a whole. Any dealings in the property are subject to the consent of other partners. The co-owners only have undivided interests in the whole of the property and no divided interest in separate parts of the property. Accordingly, the respondents cannot lease out their share of the property independently to the lessee. Hence, the services of renting of their property provided by them are indivisible in nature and to be treated as a single service i.e. AOP. When a single individual is not the absolute owner of any identifiable area in the property, it can be leased out as a single unit only. I find that the property is one which is rented out and the rent is shared by more than one person and this will not make one immovable property into six different properties. In this case, the immovable property is a single entity which has been rented out to the lessee and hence, I hold that the service rendered is indivisible and it is to

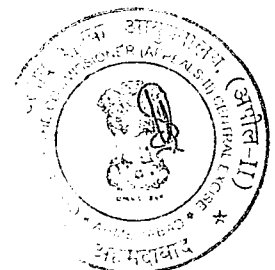


be treated as a single service rendered collectively. So, the benefit of SSI exemption under Notification number 06/2005-ST dated 01.03.2005 as amended can be availed by the respondents only in the form of AOP and not as individual partners. In view of the definition of the service and the nature of service provided by the respondents, I hold that the service of Renting of the property as stated above by the respondents fall under the category of "Renting of Immovable Property Service" and the rent for the said property received by them is taxable under the said service and therefore, the respondents are liable to pay Service Tax on the rent income received by them.

8. In view of the above, I find that the service provided by the respondents fall under the category of 'Renting of Immovable Property Services' and they are required to pay Service Tax amounting to ₹ 19,65,989/-. I agree to the view of the appellant that the demand of Service Tax has been wrongly set aside by the adjudicating authority. Further, regarding the argument of the respondents that no suppression can be invoked I would like to quote the judgement of Hon'ble CESTAT, Mumbai in the case of M/s. DaichiKarkaria Ltd. vs. CCE, Pune-I where the Hon'ble CESTAT, Mumbai proclaimed that *"...if some information is available in various reports and returns which are to be formulated in compliance to other statutes, it does not lead to a conclusion that the utilization of credit for the activity of renting is known to the Department. The Department is not supposed to know each and every declaration made outside the Central Excise and Service Tax law. Even if the Financial Report is available to the audit, the same is meaningless in the sense that it does not indicate that input Service Tax credit utilized to pay the tax liability on such renting of property. The appellant's argument on limitation is rejected."*

9. As regards simultaneous imposition of penalty under Section 76 and 78 of the Finance Act, 1994, the respondents have argued that same is not permissible. I agree to the argument of the respondents and would like to quote the judgment of CESTAT, Ahmedabad in the case of M/s Powertek Engineers vs CCE Daman. In this case the view of the Hon'ble CESTAT is as below;

*"By their very nature, Sections 76 and 78 of the Act operate in two different fields. In the case of Assistant Commissioner of Central Excise v. Krishna Poduval - (2005) 199 CTR 58 = 2006 (1) S.T.R. 185 (Ker.) the Kerala High Court has categorically held that instances of imposition of penalty under Section 76 and 78 of the Act are distinct and separate under two provisions and even if the offences are committed in the course of same transactions or arise out of the same Act, penalty would be imposable both under Section 76 and 78 of the Act. We are in agreement with the aforesaid rule. No doubt, Section 78 of the Act has been amended by the Finance Act, 2008 and*



*the amendment provides that in case where penalty for suppressing the value of taxable service under Section 78 is imposed, the penalty for failure to pay service tax under Section 76 shall not apply. With this amendment the legal position now is that simultaneous penalties under both Section 76 and 78 of the Act would not be levied. However, since this amendment has come into force w.e.f. 16th May, 2008, it cannot have retrospective operation in the absence of any specific stipulation to this effect. However, in the instant case, the appellate authority, including the Tribunal, has chosen to impose the penalty under both the Sections. Since the penalty under both the Sections is imposable as rightly held by Kerala High Court in Krishna Poduval (supra), the appellant cannot contend that once penalty is imposed under Section 78, there should not have been any penalty under Section 76 of the Finance Act. We, thus, answer question no. 3 against the assessee and in favour of the Revenue holding that the aforesaid amendment to Section 78 by Finance Act, 2008 shall operate prospectively. In view of the above, penalties can be simultaneously imposed under Section 76 and 78 of Finance Act, 1994 for the period prior to 16.05.2008 before its amendment when proviso to Section 78 was added."*

In view of the facts and discussions hereinabove, since the period involved in the present case is after 16.05.2008, I hold that imposition of penalty under Section 76 *ibid* is not sustainable in the eyes of law hence I drop the same.

10. In view of my above discussions and findings, the appeal filed by the Department is allowed and as proposed in the show cause notice, I order to recover ₹19,65,989/- along with interest and appropriate penalty from the respondents.

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

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

*उमा शंकर*  
(उमा शंकर)

आयुक्त (अपील्स - II)

CENTRAL EXCISE, AHMEDABAD.

**ATTESTED**

*S. Dutta*  
(S. DUTTA)

SUPERINTENDENT (APPEAL-II),  
CENTRAL EXCISE, AHMEDABAD.





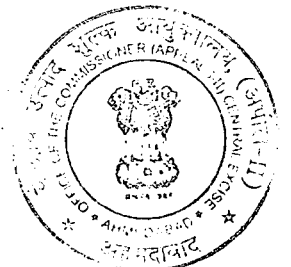
**BY R.P.A.D.**

To,

- (i) Smt. Daksha Bharat Mandalia, Zaveri & Co., Ground Floor, Swagat Building, C. G. Road, Ahmedabad.
- (ii) Smt. Aruna Kishore Mandalia, Zaveri & Co., Ground Floor, Swagat Building, C. G. Road, Ahmedabad.
- (iii) Smt. Fenny Chandresh Mandalia, Zaveri & Co., Ground Floor, Swagat Building, C. G. Road, Ahmedabad.
- (iv) Smt. Hemali Vipul Mandalia, Zaveri & Co., Ground Floor, Swagat Building, C. G. Road, Ahmedabad.
- (v) Smt. Sujata Shekhar Shah, 102, 10<sup>th</sup> Floor, Urvasi Building, Malabarhill Co-Op. Housing Society Ltd., 66, Nepeansea Road, Mumbai.
- (vi) Smt. Mrudula Kanayalal Shah, 102, 10<sup>th</sup> Floor, Urvasi Building, Malabarhill Co-Op. Housing Society Ltd., 66, Nepeansea Road, Mumbai.

**Copy To:-**

1. The Chief Commissioner, Central Excise, Ahmedabad Zone, Ahmedabad.
2. The Commissioner, Service Tax, Ahmedabad.
3. The Additional Commissioner, Service Tax, Ahmedabad.
4. The Assistant Commissioner, system, Service Tax, Ahmedabad
5. The Deputy Commissioner, Service Tax, Division-II, Ahmedabad.
6. Guard File.
7. P.A. File.



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