


<p>आयुक्त का कार्यालय, केंद्रीय जी. एस. टी. एवं केंद्रीय उत्पाद शुल्क, अहमदाबाद - उत्तर, कस्टम हाँउस, प्रथम तल, नवरंगपुरा, अहमदाबाद- 380009</p>		 <p>OFFICE OF COMMISSIONER CENTRAL GST & CENTRAL EXCISE, AHMEDABAD- NORTH CUSTOM HOUSE, 1ST FLOOR, NAVRANGPURA, AHMEDABAD-380009</p>
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निबन्धित पावती डाक द्वारा/By R.P.A.D

फा.सं./ F.No. STC/4-13/O&A/2016-17

आदेश की तारीख/Date of Order :- 27.12.2017

जारी करने की तारीख/Date of Issue :- 29.12.2017

द्वारा पारित/Passed by:-

आर. एम. गौतम / *R.M.Gautam*

अपर आयुक्त / *Additional Commissioner*

मूल आदेश संख्या / Order-In-Original No. 19/ADC/2017/RMG

जिस व्यक्ति(याँ) को यह प्रति भेजी जाती है, उसके/उनके निजी प्रयोग के लिए मुफ्त प्रदान की जाती है।

This copy is granted free of charge for private use of the person(s) to whom it is sent.

इस आदेश से असन्तुष्ट कोई भी व्यक्ति इस आदेश के विरुद्ध अपील, इसकी प्राप्ति से 60 (साठ) दिन के अन्दर आयुक्त (अपील), केन्द्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क, केन्द्रीय उत्पाद शुल्क भवन, अंबावाड़ी, अहमदाबाद 380015-को प्रारूप संख्या इ.ए.-1 (E.A.-1) में दाखिल कर सकता है। इस अपील पर रु .2.00 (दो रुपये) का न्यायालय शुल्क टिकट लगा होना चाहिए।

Any person deeming himself aggrieved by this order may appeal against this order in form EA-1 to the Commissioner (Appeals), Central GST & Central Excise, Central Excise Building, Ambawadi, Ahmedabad-380015 within sixty days from the date of its communication. The appeal should bear a court fee stamp of Rs. 2.00 only.

इस आदेश के विरुद्ध आयुक्त के शुल्क गये मांगे पहले से करने अपील में (अपील) 7.5% का भुगतान करना होगा, जहाँ शुल्क यानि की विवादग्रस्त शुल्क या विवादग्रस्त शुल्क एवं दंड या विवादग्रस्त दंड शामिल है।

An appeal against this order shall lie before the Commissioner (Appeal) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute. (as per amendment in Section 35F of Central Excise Act, 1944 dated 06.08.2014)

उक्त अपील, अपीलकर्ता द्वारा प्रारूप संख्या इ.ए.-1 में दो प्रतियों में दाखिल की जानी चाहिए। उस पर केन्द्रीय उत्पाद शुल्क (अपील) नियमावली 2001 के नियम 3 के प्रावधानों के अनुसार हस्ताक्षर किए जाने चाहिए। उक्त अपील के साथ निम्नलिखित दस्तावेज संलग्न किए जाएं।

(9) उक्त अपील की प्रति।

(10) निर्णय की प्रतियाँ अथवा जिस आदेश के विरुद्ध अपील की गई है, उनमें से कम से कम एक प्रमाणित प्रति हो, या दूसरे आदेश की प्रति जिसपर रु) 2.00 .दो रुपये (का न्यायालय शुल्क टिकट लगा होना चाहिए।

The appeal should be filed in form EA-1 in duplicate. It should be signed by the appellant in accordance with the provisions of Rule 3 of Central Excise (Appeals) Rules, 2001. It should be accompanied with the following:

(9) Copy of accompanied Appeal.

(10) Copies of the decision or, one of which at least shall be certified copy, the order Appealed against OR the other order which must bear a court fee stamp of Rs.2.00.

विषय: -कारण बताओ सूचना/Show Cause Notice F.No. DGCEI/AZU/36-22/2016-17 dated 31.05.2016 issued to M/s. Om Associates, C-7, Snehdip Society, Opp Vivekanand party Plot, Vejalpur, Ahmedabad-380051, State : Gujarat.

Brief facts of the case:

On the basis of an intelligence gathered by the officers of the Ahmedabad Zonal Unit of Directorate General of Central Excise Intelligence to the effect that M/s Om Associates, a partnership firm, having its registered office at C-7, Snehdip Society, Opp Vivekanand Party Plot, Vejalpur, Ahmedabad-380051 (hereinafter referred to as M/s Om for the sake of brevity) , who are engaged in construction of commercial or industrial building & civil structure, construction of residential complex etc and having Service Tax Registration No. AACF08086GSD001 dated 28.03.2012 , have charged and collected the Service Tax but have failed to deposit the same into Government account, an investigation was initiated against M/s Om on 11.10.2013 on summon mode .

2. M/s. Om were summoned to produce certain records/documents like copies of Running Account Bill (project-wise), Ledger accounts maintained (project-wise), Audited Balance Sheets along with schedule, copies of agreements, copy of ST-2, details of payment of Service Tax along with G.A.R. 7 challans and ST-3 returns for the year 2008-09 to 2013-14. After initiation of the investigation, M/s Om opted VCES (Voluntary Compliance Encouragement Scheme) for the period from July, 2011 to December, 2012 and paid their tax dues amounting to ₹1,06,12,566/- and received VCES-3 (acknowledgement of discharge/concluding a declaration) from the department. DGCEI therefore proceeded to detect the service tax liability arising after December, 2012.

3. During the course of investigation, a statement of Shri Mukesh Fulchandbhai Suthar, Partner of M/s Om was recorded on 19.12.2013 and 12.05.2015 which confirmed that M/s Om is a partnership firm providing construction services to builders, developers since 2011-12. He further stated that they have neither entered into an agreement with their service recipients nor did they issue any RA bills for the construction work performed for builders and developers. He also stated that during the F.Y.2014-15, they had provided the construction services to builders like M/s Deep Builders and Developers, M/s Om Infrastructure and M/s Jas Infra Space Pvt Ltd but have not paid any service tax leviable on their income received in the said financial year. He also confirmed that they have not filed the ST-3 return though they have charged & collected the Service Tax of ₹ 44,47,115/-. However, after receiving the summon issued by DGCEI, Zonal Unit, Ahmedabad, they have paid Service Tax of ₹ 12,91,190/- along with interest of ₹ 2,05,458/- on income received during 1st Quarter of F.Y. 2014-15 i.e. April, 2014 to June, 2014. Subsequently, vide letter dated 29.05.2015 & 25.01.2016, M/s. Om submitted that they have made the payment of entire service tax liability for the F.Y.2014-15 of ₹ 44,47,115/-.



4. However, on further scrutiny of the Audited Balance Sheet for F.Y. 2012-13 & 2013-14 and RA bills & provisional Profit & Loss A/c for F.Y. 2014-15 and statement dated 19.12.2013 and 12.05.2015 of Shri Mukesh F. Suthar, Partner of M/s Om, it is noticed that M/s. Om had provided the labour contract service in respect of the construction of building and had also received the income as mentioned below:

Sr.No.	Financial Year	Total Income inclusive Service Tax ₹
1	2012-13 (Jan,13 to March,	1,76,24,179/
2	2013-14	10,37,01,122/
3	2014-15	4,04,27,008/
Total		16,17,52,309/

5. On the basis of above income shown in ledger account of labour jobwork of M/s Om, the Service Tax liability worked out is as under:

Financial Year	Period	Income (inclusive ST) (₹)	Taxable value ₹	Service Tax @ 12%	Edu.Cess	S&HSEC @ 1%	Total Service Tax payable (in ₹)
2012-13	Jan to March	1,76,24,179\	1,56,85,457/	18,82,255/	37,645/	18,823/	19,38,722/
Sub Total		1,76,24,179/	1,56,85,457/	18,82,255/	37,645/	18,823/	19,38,722/
2013-14	April to June	1,70,37,265/	1,51,63,106/	18,19,573/	36,391/	18,196/	18,74,160/
	July to Sept	1,64,58,983/	1,46,48,437/	17,57,812/	35,156/	17,578/	18,10,547/
	Oct to Dec	1,91,84,964/	1,70,74,550/	20,48,946/	40,979/	20,489/	21,10,414/
	Jan to March	5,10,19,910/	4,54,07,539/	54,48,905/	1,08,978/	54,489/	56,12,372/
Sub Total		10,37,01,122/	9,22,93,632/	1,10,75,236/	2,21,505/	1,10,752/	1,14,07,493/
2014-15	April to June	1,17,37,707/	1,04,46,518/	12,53,582/	25,072/	12,536/	12,91,190/
	July to Sept	1,21,33,130/	1,07,98,443/	12,95,813/	25,916/	12,958/	13,34,688/
	Oct to Dec	1,19,74,619/	1,06,57,369/	12,78,884/	25,578/	12,789/	13,17,251/
	Jan to March	45,81,552/	40,77,565/	4,89,308/	9,786/	4,893/	5,03,987/
Sub Total		4,04,27,008/	3,59,79,895/	43,17,587/	86,352/	43,176/	44,47,115/
Gross Total		16,17,52,309/	14,39,58,984/	1,72,75,078/	3,45,502/	1,72,751/	1,77,93,330/

6. Thus, on the basis of Invoices/R.A. Bills, Ledger Accounts of income, Audit Reports & Profit & Loss Accounts provided by M/s Om, total service tax liability of M/s Om for the period from Jan,2013 to March,2015 was worked out to ₹ 1,77,93,330/- (Service Tax-₹ 1,72,75,078/-,Edu.Cess- ₹ 3,45,502/- and S&HSEC-₹.1,72,751/-). It was noticed that they did not file ST-3 returns till the date of initiation of investigation by DGCEI, Ahmedabad and even after initiation of investigation, they were not paying service tax leviable on income received during the period 01.04.2014 to 31.03.2015.

7. Therefore, M/s. Om Associates, C-7, Snehdip Society, Opp. Vivekanand Party Plot, Vejalpur, Ahmedabad-380051 were called upon to show cause to the Commissioner,



Service tax, Ahmedabad having his office at 2nd Floor, Central Excise Bhavan, Near Polytechnic, Ambawadi, Ahmedabad-380015 as to why:-

- (i) Service Tax of ₹ 1,77,93,330/- as detailed in Annexure-A not paid during the period from 01.01.2013 to 31.03.2015 should not be demanded and recovered from M/s. Om under proviso to Section 73(1) of Chapter V of the Finance Act, 1994.
- (ii) an amount of ₹ 1,77,93,330/- voluntarily deposited by M/s. Om after initiation of investigation by DGCEI, Zonal Unit, Ahmedabad vide GAR-7 Challan should not be appropriated against demand as mentioned at S.No.(i) hereinabove,
- (iii) interest for delay in payment of Service Tax as mentioned at S.No.(i) hereinabove, should not be recovered from them under Section 75 of the Finance Act,1994;
- (iv) interest of ₹ 8,65,096/- paid by them vide various GAR-7 Challan should not be appropriated against the interest liability on Service Tax amount as mentioned in (i) above;
- (iv) penalty should not be imposed upon them under Section 77 of Chapter V of the Finance Act, 1994;
- (v) penalty should not be imposed upon them under Section 78 of Chapter V of the Finance Act, 1994;

Defence Reply:

8. In response to above notice, M/s. Om vide their letter dated 23.01.2017 submitted their written submission wherein they *inter alia* submitted that;

- They have opted VCES for the period July 2011 to December 2012 and paid their dues of service tax amounting to ₹ 1,06,12,566/- and discharged full liability as on 28.06.2014 and VCES-3 has already been issued by the service tax department.
- They are maintaining books of account on regular basis and filing income tax return on or before the due date. All the documents and records as demanded were provided and supported in all manner with the authority of service tax department. They paid the service tax along with service tax return before they received show cause notice from the DGCEI. The show cause notice also mentioned that they have paid the service tax along with service tax return for the investigation period i.e. 01.01.2013 to 31.03.2015.
- Penalty u/s. 78 is applicable only when the assessee has any malafide intention but they have no malafide intention to evade the service tax amount as they are,



- Regularly maintaining the books of accounts,
 - Availed the benefit of VCES scheme and paid due liability of service tax in full.
 - Already disclosing the service tax payable amount in their Audited Financial Statements.
 - Already submitting the figures of financial statement to revenue authority of India.
 - They have made full cooperation with the DGCEI in all manners during the investigation procedures and provided all the records, documents and information demanded from them.
 - They have already paid the due amount of service tax along with interest and late fees of return before they got the show cause notice.
 - The show cause notice mentions that they have paid the service tax along with service tax return for the investigation period i.e. 01.01.2013 to 31.03.2015.
 - All the dues were paid and disclosed & maintained the records of service tax liability in their audited financial statements on the basis of which the tax liability was worked out by DGCEI.
- They have relied on decision of Hon. Delhi High Court passed in the case of M/s. Bajaj Travels Ltd Vs. Commissioner of Service Tax to justify that they have no malafide intention to evade the service tax liability
- With the said submission they requested for personal hearing before adjudicating the case.

9. However before this case could be taken up for adjudication ,the CBEC vide Notif.No.44/2016-S.T dated 28.09.2016 & Cir.No.1049/37/2016-CX dated 29.09.2016, revised the monetary limit of adjudication. The instant case was transferred within the competency of Additional Commissioner/Joint Commissioner, Service Tax. A corrigendum of this effect was issued on 31.10.2016 intimating the above change . Thereafter personal hearing was granted on 19.12.2016, 22.12.2016, 12.01.2017, 09.02.2017 & 22.02.2017. Shri Amit Narendrakumar Patel, C.A. attended the personal hearing on 22.02.2017 on behalf of M/s. Om before the Additional Commissioner, Service Tax, Ahmedabad and reiterated their written submission. He also requested relief from penalty.

10. However before this case could be taken up for adjudication, by the Additional Commissioner , Service Tax , Ahmedabad the CBEC vide Notification No.12/2017-CE (NT) dated 9.6.2017, dismantled the Service Tax formations and merged the same with jurisdictional Central Excise Commissionerate now known as GST Commissionerate. The CBEC appointed officers of Central Excise Department as Central Excise Officers and vested them with the power under the Central Excise Act, 1944 (1 of 1944) and the rules made there under, with respect to the jurisdiction specified in the notification issued



under Rule-3 of the Central Excise Rules 2002. The said notification was made effective from 22.6.2017 vide Notification No.16/2017-CE (NT) dated 19.06.2017. With the Amendment of Act 32 of Finance Act, 1944, Chapter V (Service Tax) of the Finance Act, 1994 has been omitted hence all the service tax cases have been transferred to concerned jurisdictional Central Excise & Central GST Commissionerate. The present case also accordingly got transferred to Central Excise & Central GST Commissionerate Ahmedabad North. Consequent to this ,a fresh corrigendum dated 28.07.2017 was issued vide F.No: STC/4-13/O&A/16-17 under which M/s. Om was informed the transfer of this case to Additional Commissioner, Central Excise & Central GST Commissionerate Ahmedabad North . Therefore a fresh date of personal hearing was issued to M/s. Om intimating the date of personal hearing on 06.09.2017. In response to which M/s. Om vide letter dated 06.09.2017 requested to adjourn the hearing.

11. In terms of Section 33A of the Central Excise Act, 1944, an adjudicating authority shall give an opportunity of being heard to the party in the proceeding, if the party so desires. The personal hearing shall be granted from time to time and no such hearing shall be granted more than three times to a party during the proceeding. Text of Section 33A is reproduced below:-

Section 33A. Adjudication procedure. -

(1) The Adjudicating authority shall, in any proceeding under this Chapter or any other provision of this Act, give an opportunity of being heard to a party in a proceeding, if the party so desires.

(2) The Adjudicating authority may, if sufficient cause is shown, at any stage of proceeding referred to in sub-section (1), grant time, from time to time, to the parties or any of them and adjourn the hearing for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during the proceeding.

12. In the instant case, department in terms of Section 33A of the Central Excise Act, 1944 has granted personal hearing on 19.12.2016, 22.12.2016, 12.01.2017, 09.02.2017, 22.02.2017 and 06.09.2017. Since more than four adjournments have already been granted , I find that natural justice was given to M/s. Om to represent their case hence I am not inclined to consider any further adjournment in the matter and proceed to adjudicate the SCN on the basis of the submissions made in this regard.

Discussion & Findings:

13. The notice alleges that M/s. Om ,being registered with the department and fully aware of their tax liability, have not paid the service tax of ₹ 1,77,93,330/- for the period from 01.01.2013 to 31.03.2015.

14. I have gone through the invoices submitted by M/s Om wherein the description of services mentions "PCC for footing, RCC work for columns, padestal, tie beam,



columns, pradi, beams, slabs, chajjas & Lintle & pre-caste Lintle upto top flooring including steel binding, shuttering & casting, concrete filling etc. From the description of service it is clear that the service rendered is in relation to construction services related to residential or commercial or industrial buildings.

15. With the introduction of negative list w.e.f. 01.07.2012, all services, which are not covered under negative list, are to be considered as taxable service. Negative list comprising services not considered as taxable is specified in Section 66D in which I find that construction service is not covered hence shall be taxable service. Further, the term "**taxable service**" has been defined under **Section 65B(51)** of the Finance Act, 1994 "*as any service on which service tax is leviable under section 66B*". Section 65B(44) of the Finance Act, 1994 defines '**service**' as any activity carried out by a person for another against a consideration which includes a declared service. The term declared service is further defined under Section 66E wherein at clause (b) '*construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration is received after issuance of completion-certificate by the competent authority*' is considered as a declared service.

16. In light of above, I find that the construction service rendered by M/s. Om, not being covered under negative list, shall be a taxable service and in terms of **Section 66B** of the Finance Act, 1994, they are liable to pay service tax at the rate prescribed therein. Section 66B reads as, "*There shall be levied a tax (hereinafter referred to as the service tax) at the rate of [twelve per cent.] on the value of all services, other than those services specified in the negative list, provided or agreed to be provided in the taxable territory by one person to another and collected in such manner as may be prescribed.]*"

17. There is no ambiguity that M/s. Om was providing construction service to various builders & developers. Shri Mukesh F. Suthar, Partner of M/s. Om, in his statement recorded on 12.05.15 also admitted the fact that they were in to this business since 2011 and that they have neither entered into an agreement with these service recipients nor did they issue any RA bills for the services rendered. They did not pay the service tax on the income received from their client since 2011-12. However, it was after initiation of the investigation that M/s. Om opted for VCES for the period from July,2011 to December,2012 and paid the tax dues of ₹ 1,06,12,566/-.

18. M/s. Om, despite having admitted their tax liability under VCES, continued with the tax evading practice for the subsequent period (Jan, 2013 to March, 2015) also. As



per Annexure-A and the table at para 7.3. of the SCN, during the period Jan,2013 to March, 2013, they rendered taxable service of Labour jobwork ₹ 1,56,85,457/- against which they are liable to pay tax of ₹ **19,38,722/-**; and for the period 2013-2014 they rendered taxable service of ₹ 9,22,93,632/- against which they are liable to pay tax of ₹ **1,14,07,493/-**. In the subsequent period from April,2014 to March,2015, they rendered taxable services of ₹ 3,59,79,895/- during this period they charged and collected service tax of ₹ **44,47,115/-** on the taxable value but did not bother to deposit the same to the government account. Shri Mukesh F. Suthar, Partner also admitted the fact that ST-3 returns from April, 2014 onwards were not filed. It was only after receiving the summons issued by DGCEI, they volunteered to make the payment of ₹ 49,88,976/- (S.Tax of ₹ 44,47,115/- + Interest of ₹ 5,41,861/-) and filed the ST-3 return upto March, 2015. Thus in all they evaded service tax to the tune of ₹ 1,77,93,330/-. M/s. Om, however, made the payment of ₹ 1,77,93,330/- along with interest of ₹ 8,65,096/-.

19. The foregoing paras clearly establish that M/s. Om has suppressed the taxable value from the department with the sole intention to evade the payment of service tax. They failed to file the ST-3 returns. Even in the respective ST-3 returns which they filed, they failed to disclose the actual taxable value. These entire acts have led to contravention of provisions of Section 67, Section 68 & Section 70 of the Finance Act, 1994. I, therefore find that the demand of service tax of ₹ 1,77,93,330/- is sustainable and is required to be recovered under Section 73(1) along with applicable interest under Section 75 for delayed payment. Considering the fact that M/s. Om have already made deposited their entire tax liability, I find that the same can be appropriated against their demand.

20. On imposition of penalty under Section 77, I find that M/s. Om have failed to determine the correct taxable value and also suppressed the same from the department by not filing ST-3 returns on time. Such willful contraventions of the statutory provisions and rules made thereunder has constituted to an offence rendering them liable for penalty under Section 77 of the Finance Act, 1994.

21. On imposition of penalty under Section 78, I find that M/s. Om have relied on the decision of Hon'ble High Court of Delhi passed in the case of M/s. Bajaj Travels Ltd. I have gone through the case law and find that the same is distinguishable on facts as there the appellant has declared the value of service in the ST-3 return far below the value appearing in the appellant's records. Hon'ble Court also observed that whatever amount of service tax was received from the customers the same was paid to the



department without retaining a single penny with them. Further the appellant had paid the entire service tax amount before issuance of SCN thus mala fide intention was denied and case was considered as short payment of duty. Whereas in the instant case, I find that M/s. Om, though being registered with the department, did not file the ST-3 return with the sole intention to evade the tax liability. It was only after the DGCEI's investigation that they opted for VCES and made the payment. For some period they collected the service tax but made no efforts to deposit the amount to government account. Even after initiation of the proceedings by DGCEI, they have not paid the service tax for the period April, 2014 to March, 2015. All these actions clearly prove that M/s. Om have deliberately resorted to suppression with sole intent to evade service tax. I, therefore find that there is strong ground to impose penalty under Section 78 of the Finance Act, 1994, which prescribes that if the person liable to pay service tax has not paid the tax by reason of fraud; collusion; wilful mis-statement or suppression of facts or in contravention of the provisions of Sections or Rules made thereunder with an intent to evade payment of service tax shall be liable to penalty equal to the amount of service tax short levied or short paid. In terms of second proviso if the service tax and the interest payable thereon is paid within 30 days from the date of communication of order determining such service tax, the amount of penalty liable to be paid under the first proviso shall be 25% of such service tax. The option to pay penalty at 25% of the tax along with the entire amount of tax and interest, within the specified period is available only if the amount of reduced penalty has also been paid within the period of 30 days.

22. In view of above discussion and findings, I pass the following orders:

ORDER

- (i) I confirm the demand of Service Tax to the tune of ₹ **1,77,93,330/-** (Rupees One Crore Seventy Seven Lakh Ninety Three Thousand Three Hundred & Thirty Only) (as detailed in Annexure-A to the SCN) not paid for the period from 01.01.2013 to 30.03.2015, under proviso to Section 73(1) of Chapter V of the Finance Act, 1994.
- (ii) I order appropriation of an amount of ₹ **1,77,93,330/-** (Rupees One Crore Seventy Seven Lakh Ninety Three Thousand Three Hundred & Thirty Only) voluntarily deposited by M/s. Om after initiation of investigation by DGCEI, Zonal Unit, Ahmedabad vide GAR-7 Challan against demand as mentioned at S.No.(i) hereinabove,
- (iii) I order to recover the interest for delay in payment of Service Tax as mentioned at S.No.(i) hereinabove, under Section 75 of the Finance Act, 1994;



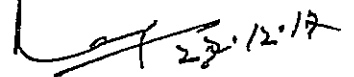
(iv) I order appropriation of ₹ 8,65,096/- (Rupees Eight Lakh Sixty Five Thousand & Ninety Six Only) paid by them vide various GAR-7 Challan against the interest liability on Service Tax amount as mentioned in (i) above;

(v) I impose penalty of ₹ 10,000/ (₹ TEN THOUSAND ONLY) under provisions of Section 77 of the Finance Act, 1994, for contravention of provisions of the Finance Act, 1994 as explained herein above.

(vi) I impose penalty of ₹ 1,77,93,330/- (Rupees One Crore Seventy Seven Lakh Ninety Three Thousand Three Hundred & Thirty Only) under provisions of Section 78 of Finance Act, 1994.

(vii) The penalty imposed under (vi) above stand reduced to 25% only if the entire amount of service tax confirmed above and interest is paid along with the reduced penalty within one month of issue of this order.

The SCN No. DGCEI/AZU/36-22/2016-17 dated 31.05.2016 stands disposed off accordingly.



[R. M. GAUTAM]

Additional Commissioner
C.Ex. & CGST, Ahmedabad-North

F.No: STC/04-13/O&A/16-17

Date: 27.12.2017

By Regd. Post A. D./Hand Delivery

To,
M/s. Om Associates,
Om Residency, Nr. Sopna Saran,
Silver Star Cross Road,
Chandlodiya, Ahmedabad-380051

Copy to:

1. The Commissioner, C.Ex.& CGST, Ahmedabad-North.
2. The Additional Director General , DGCEI, AZU.
3. The Deputy Commissioner, C.Ex.& CGST, Division-VII, Ahmedabad- North.
4. The Assistant Commissioner (RRA), C.Ex.& CGST, Ahmedabad-North.
5. The Superintendent, C.Ex.& CGST, AR-III, Division-VII, Ahmedabad-North.
6. Guard File.

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