


<p>आयुक्त का कार्यालय केंद्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क ,अहमदाबाद उत्तर, कस्टम हॉउस(तल प्रथम) नवरंगपुरा- अहमदाबाद ,380009</p>		<p>Office of the Commissioner of Central Goods & Services Tax & Central Excise, Ahmedabad North, Custom House(1st Floor) Navrangpura, Ahmedabad-380009</p>
<p>फ़ोन नंबर./ PHONE No.: 079-2754 4599 फ़ैक्स/ FAX : 079-2754 4463 E-mail:- oaahmedabad2@gmail.com</p>		

निबन्धित पावती डाक द्वारा / By REGISTERED POST AD

फा .सं/. IV/16-10/MP/Misc./2013-14

आदेश की तारीख / Date of Order : 13.01.2020

जारी करने की तारीख / Date of Issue : 13.01.2020

द्वारा पारित/Passed by -

डॉ. बलबीर सिंह / Dr. BALBIR SINGH

आयुक्त / COMMISSIONER

मूल आदेश संख्या /

ORDER-IN-ORIGINAL No. AHM-EXCUS-002-COMMR-017-2019-20

जिस व्यक्ति(यों) को यह प्रति भेजी जाती है, उसे व्यक्तिगत प्रयोग के लिए निःशुल्क प्रदान की जाती है।

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

2. इस आदेश से असंतुष्ट कोई भी व्यक्ति -इस आदेश की प्राप्ति से तीन माह के भीतर सीमा शुल्क ,उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण ,अहमदाबाद पीठ को इस आदेश के विरुद्ध अपील कर सकता है। अपील सहायक रजिस्ट्रार ,सीमा शुल्क ,उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण ,O-20, मेघाणीनगर ,न्यु मेन्टल हॉस्पिटल कम्पाउण्ड ,अहमदाबाद -380016 को संबोधित होनी चाहिए।

Any person deeming himself aggrieved by this Order may appeal against this Order to the Customs, Excise and Service Tax Appellate Tribunal, Ahmedabad Bench within three months from the date of its communication. The appeal must be addressed to the Assistant Registrar, Customs, Excise and Service Tax Appellate Tribunal, O-20, Meghani Nagar, Mental Hospital Compound, Ahmedabad-380 016.

2.1 इस आदेश के विरुद्ध अपील न्यायाधिकरण में अपील करने से पहले मांगे गये शुल्क के 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 Tribunal 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)

3. उक्त अपील प्रारूप सं .इ.ए 3.में दाखिल की जानी चाहिए। उसपर केन्द्रीय उत्पाद शुल्क (अपील) नियमावली 2001 ,के नियम 3 के उप नियम (2)में विनिर्दिष्ट व्यक्तियों द्वारा हस्ताक्षर किए जाएंगे। उक्त अपील को चार प्रतियाँ में दाखिल किया जाए तथा जिस आदेश के विरुद्ध अपील की गई हो ,

उसकी भी उतनी ही प्रतियाँ संलग्न की जाएँ)उनमें से कम से कम एक प्रति प्रमाणित होनी चाहिए।
अपील से संबन्धित सभी दस्तावेज भी चार प्रतियाँ में अग्रेषित किए जाने चाहिए।

The Appeal should be filed in Form No. E.A.3. It shall be signed by the persons specified in sub-rule (2) of Rule 3 of the Central Excise (Appeals) Rules, 2001. It shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be certified copy). All supporting documents of the appeal should be forwarded in quadruplicate.

4. अपील जिसमें तथ्यों का विवरण एवं अपील के आधार शामिल हैं चार प्रतियों में दाखिल की ,
उसकी भी उतनी ही प्रतियाँ ,जाएगी तथा उसके साथ जिस आदेश के विरुद्ध अपील की गई हो
उनमें से कम से क) संलग्न की जाएंगीम एक प्रमाणित प्रति होगी।(

The Appeal including the statement of facts and the grounds of appeal shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be a certified copy.)

5. अपील का प्रपत्र अंग्रेजी अथवा हिन्दी में होगा एवं इसे संक्षिप्त एवं किसी तर्क अथवा विवरण के
बिना अपील के कारणों के स्पष्ट शीर्षों के अंतर्गत तैयार करना चाहिए एवं ऐसे कारणों को क्रमानुसार
क्रमांकित करना चाहिए।

The form of appeal shall be in English or Hindi and should be set forth concisely and under distinct heads of the grounds of appeals without any argument or narrative and such grounds should be numbered consecutively.

6. अधिनियम की धारा 35बी के उपबन्धों के अंतर्गत निर्धारित फीस जिस स्थान पर पीठ स्थित
है, वहां के किसी भी राष्ट्रीयकृत बैंक की शाखा से न्यायाधिकरण की पीठ के सहायक रजिस्ट्रार के नाम
पर रेखांकित माँग ड्राफ्ट के जरिए अदा की जाएगी तथा यह माँग ड्राफ्ट अपील के प्रपत्र के साथ संलग्न
किया जाएगा।

The prescribed fee under the provisions of Section 35 B of the Act shall be paid through a crossed demand draft, in favour of the Assistant Registrar of the Bench of the Tribunal, of a branch of any Nationalized Bank located at the place where the Bench is situated and the demand draft shall be attached to the form of appeal.

7. न्यायालय शुल्क अधिनियम 1970 ,की अनुसूची ,1-मद 6 के अंतर्गत निर्धारित किए अनुसार
संलग्न किए गए आदेश की प्रति पर 1.00रूपया का न्यायालय शुल्क टिकट लगा होना चाहिए।

The copy of this order attached therein should bear a court fee stamp of Re. 1.00 as prescribed under Schedule 1, Item 6 of the Court Fees Act, 1970.

8. अपील पर भी रु 4.00 .का न्यायालय शुल्क टिकट लगा होना चाहिए।

Appeal should also bear a court fee stamp of Rs. 4.00.

विषय: -कारण बताओ सूचना:

Subject- Proceedings initiated vide Show Cause Notices bearing No. IV./16-10/MP/13-14/Misc dated 7.3.2017 issued to M/s Bajaj Herbals Pvt. Ltd., Plot No.450, Ashwamegh Estate, Opp. M N Desai Petrol Pump, Changodar, Ahmedabad – 382210 .



Brief facts of the case:

M/s Bajaj Herbals Pvt. Ltd., Plot No.450, Ashwanēgh Estate, Opp. M N Desai Petrol Pump, Changodar, Ahmedabad – 382210 (hereinafter referred to as “assessee”) having Central Excise registration No.AACCB6654JXM001, were engaged in the manufacture of the excisable goods viz. *Hair Oil, Hair Cream, Hair Dye Powder, Toothpaste, Handwash Liquid, Beauty Fairness Cream, Petroleum Jelly, Hair Conditioner/Shampoo, Talcum Powder etc.*, falling under Chapter 33 of the First Schedule of the Central Excise Tariff Act, 1985. The assessee was also availing the facility of CENVAT credit of duty paid on the inputs and capital goods under CENVAT Credit Rules, 2004.

2. The assessee filed application of remission of Excise duty amounting of Rs.2271034/- under Rule 21 of the Central Excise Rules, 2002, on finished goods claiming that their finished goods were destroyed in the fire accident on 30.4.2012 as per the details in Annexure ‘A’ annexed to the notice. The assessee did not take adequate steps and precaution in storing their finished goods as it is established that the fire accident has taken place as result of negligence which cannot be considered as natural cause or unavoidable accident in order to grant remission of duty of excise. It is obligatory that manufacturer of any excisable goods claiming remission of duty on excisable goods should take proper precautions to avoid possible loss/damage and Range office/division office should be invariably informed as soon as possible after loss/damage in order to determine actual destruction and salvage of the goods. Further, the assessee claimed remission of duty on more quantity of goods than that destroyed in the fire. The fire occurred on 30.4.2012 and as on date the stock of finished goods lying the premises as mentioned in the statutory daily stock register was as under:

Description of goods	Goods lying in stock as on 30.4.2012	Remission claimed on goods	Excess quantity
Amla Hair Oil	24767.472 kgs	30051.434 kgs	5283.962 kgs
Coconut Hair Oil	2267.822 kgs	3724.902 kgs	1457.08 kgs
Cool Hair Oil	9506.350 kgs	9751.500 kgs	245.150 kgs

3. The assessee before filing the remission application have not reversed the CENVAT credit of duty involved in the raw material used in the manufacture of finished goods so destroyed. As per Para 3 of the CBEC Circular No.800/33/2004-CX dated 1.10.2004 “*the credit of the excise duty paid on inputs used in manufacture of the finished goods on which duty has been remitted due to damage or destruction etc., is not permissible and the dues with interest should be recovered.*” In view of the above, the assessee did not reverse the CENVAT credit of duty taken on inputs used in manufacture of destroyed finished goods and also did not pay the interest on CENVAT Credit of duty.

4. A show cause notice No.IV/16-10/MP/13-14/Misc dated 7.3.2017 was issued by Commissioner, Central Excise, Ahmedabad II, to the assessee showing cause as to why the application for remission of duty of excise amounting to Rs.2271034/- should not be rejected under Rule 21 of the Central Excise Rules, 2002 read with Section 5 of the Central Excise Act, 1944 and Supplementary Instructions issued by the Central Board of Excise and Customs.

Personal Hearing and Defence Reply:

5. Personal hearing in the matter was fixed on 15.6.2017 and the hearing was represented by Shri Gautam Bajaj, Director and Shri Pankaj Shapra, Excise Executive and submitted their written

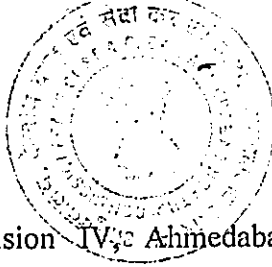
submissions and reiterated the submissions made in their defence reply dated 2.6.2017. Further Shri Bajaj stated that the fire accident was unavoidable and hence remission should be granted. In respect to the excess stock he said that the assessee would debit the credit wherever excess exists. With regards to reversal of CENVAT credit he agreed that reversal of credit cannot be made conditional to allowing the claim for remission.

6. In the written submission dated Nil submitted on 2.6.2017, the assessee contended that:

- i. the fire accident took place on 30.4.2012 at their factory premises where finished goods, raw material and packing material were kept. They informed about the incident to Fire department, Police authorities, Central Excise authorities, Insurance company, and these agencies started their respective procedure. A panchnama dated 1.5.2012 was drawn by the Police authorities after inspection of the site. The Central Excise authorities also visited on 4.5.2012 and recorded the damage;
- ii. the charges levelled in the show cause notice is not legal and proper as it is based on assumption and presumption;
- iii. there is no dispute on the fire accident and destruction of goods in the factory premises on 30.4.2012 and police had concluded that the fire incident was an accident;
- iv. insurance company has also accepted the fire incident and settled their claim without raising any objection nor they have stated that there was negligence on the part of the assessee;
- v. the fire accident was unexpected and they had taken all necessary precautions to avoid fire accident and this fire accident was unavoidable one and not due to any negligence on their part and requested to take liberal view while allowing the remission and relied on the following case laws:
 - a. UOI vs Hindustan Zinc Ltd - 2009(233)ELT61(Raj)
 - b. Commissioner vs Pololight Industries Ltd – 2014(299)ELTA91(Guj)
 - c. M Kumar Udyog (P) Ltd. – 2014(306)ELT19(All.)
- vi. with regard to reversal of Cenvat credit taken on the inputs, contained in the finished goods as per Rule 3(5C) of the CENVAT credit Rules, 2004, the assessee agreed to undertake reversal/payment of Cenvat credit under Rule 3(5C) if their prayer for remission of duty is allowed under Rule 21 of the Central Excise Rules, 2002.

6.1. The assessee further vide letter dated 2.1.2018 submitted photographs of the factory showing the precautionary measures taken to avoid fire accident in the factory. The assessee contended that the fire accident took place on 20.45 hrs on 30.4.2012 due to electric short circuit which is not in the control of the human being.

6.2. Meanwhile, there was a change in the adjudicating authority and new adjudicating authority accorded a personal hearing on 4.12.2019 to the assessee before deciding the issue. Shri R R Dave, Consultant, on behalf of the assessee appeared and reiterated the submissions made earlier by the assessee. During the hearing he assured that the assessee would reverse the credit involved in inputs contained in the goods destroyed in fire and submit its proof within 10 days.



7. The Deputy Commissioner, Division IV, Ahmedabad II, vide their letter F.No.IV/16-12/Remission/Bajaj Herbals/13-14 dated 2.3.2017 submitted that:

- i. the assessee had launched claim with insurance company "New India Assurance Co. Ltd." and the insurance company has settled their claim for Rs.3,61,35,729/-; further, as per their Final Survey report it is mentioned that the insurer has not claimed excise duty on finished goods and it is not considered in assessment of loss;
- ii. the FSL report was inconclusive as it reported that "*the marks of short circuit was seen in Sample-A (burnt/semi-burnt), but it is not possible to opine as to whether they are prior to fire or after fire*"
- iii. the assessee did not take proper care so as to avoid the accident.

Discussion and Findings:

8. I have carefully gone through the facts of the case, evidences on record, written as well as the oral submission made during the personal hearings held. I have also carefully gone through the claim papers submitted by M/s Bajaj Herbals Pvt. Ltd..

9. I find that the assessee was engaged in manufacture of the excisable goods viz. *Hair Oil, Hair Cream, Hair Dye Powder, Toothpaste, Handwash Liquid, Beauty Fairness Cream, Petroleum Jelly, Hair Conditioner/Shampoo, Talcum Powder etc.*, falling under Chapter 33 of the First Schedule of the Central Excise Tariff Act, 1985. The assessee was also availing the facility of CENVAT credit of duty paid on the inputs and capital goods under CENVAT Credit Rules, 2004. The assessee filed application of remission of Excise duty amounting of Rs.2271034/- under Rule 21 of the Central Excise Rules, 2002, on finished goods claiming that their finished goods were destroyed in the fire accident on 30.4.2012.

10. I find that a hearing in the matter was given by the erstwhile Commissioner, but remained undecided, Now due to change in the adjudicating authority further personal hearing was accorded to the assessee. During the hearing the assessee had assured to submit the document regarding reversal of CENVAT credit involved in the inputs used in the finished goods, but the assessee failed to produce the same before me till date, so I am inclined to decide the issue on the records available with this office.

11. At the outset, I find that the subject claim is to be decided under Rule 21 of the Central Excise Rules, 2002 for 'remission of duty of excise' involved in the finished goods which were destroyed in the fire accident amounting to Rs.22,71,034/- . In order to appreciate the issue, it would be relevant to reproduce the the relevant Section 5 of the Central Excise Act, 1944, and Rule 21 of the Central Excise Rules, 2002 which is as below:

SECTION 5. Remission of duty on goods found deficient in quantity. — (1) The Central Government may, by rules made under this section, provide for remission of duty of excise leviable on any excisable goods which due to any natural cause are found to be deficient in quantity.

(2) Any rules made under sub-section (1) may, having regard to the nature of the excisable goods or of processing or of curing thereof, the period of their storage or transit and other relevant considerations, fix the limit or limits of percentage beyond which no such remission shall be allowed :

Provided that different limit or limits of percentage may be fixed for different varieties of the same excisable goods or for different areas or for different seasons.]

Rule 21: Remission of duty:- *Where it is shown to the satisfaction of the Commissioner that goods have been lost or destroyed by natural causes or by unavoidable accident or are claimed by the manufacturer as unfit for consumption or for marketing, at any time before removal, he may remit the duty payable on such goods, subject to such conditions as may be imposed by him by order or writing.*

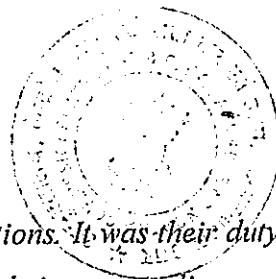
Provided that where such duty does not exceed¹[ten thousand rupees], the provisions of this rule shall have effect as if for the expression "Commissioner", the expression " Superintendent of Central Excise " has been substituted:

Provided further that where such duty exceeds¹[ten thousand rupees] but does not exceed²[one lakh rupees], the provisions of this rule shall have effect as if for the expression "Commissioner" , the expression " Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise, as the case may be," has been substituted:

Provided also that where such duty exceeds²[one lakh rupees] but does not exceed³[five lakh rupees], the provisions of this rule shall have effect as if for the expression "Commissioner", the expression " Joint Commissioner of Central Excise or Additional Commissioner of Central Excise, as the case may be" has been substituted.

12. The jurisdictional Range Superintendent was intimated by the assessee vide their letter dated 1.5.2012 about the fire accident which happened on 30.4.2012. In pursuance to that the JRS visited the factory premises for verification on 4.5.2012 and panchnama dated 4.5.2012 was drawn to ascertain the extent of the damage as claimed by the assessee. The assessee vide letter No.BHPL/Fire/Intimation/2012 dated 11.5.2012 provided the information regarding stock of raw materials, packing materials, semi-finished goods and finished goods destroyed in the fire, claim filed by them with insurance company, copies of FIR, Forensic Lab report. The assessee vide their letter No.BHPL/Fire/Intimation/2012 dated 20.9.2012 informed the Superintendent that they have reversed the cenvat credit of Rs.2990164/- vide E.No.261/19.9.2012 in RG23A Pt.II and E.No.11/19.9.2012 in RG23C Pt.II, involved in the inputs , packing materials lying in stock as on 30.4.2012.

13. Regarding the Forensic Science Laboratory's report, I find that the Forensic officer in his report No.FSL/TPN/12/P/149 dated 7.8.2012 has stated that – *"the marks of short-circuit was seen in the sample-A (burnt/ semi-burnt wire) but it is not possible to opine as to whether they are prior to fire or after fire."* From the observations of the forensic officer, it seems that the fire was not caused naturally, but was avoidable accident, but it is established that in the present case the incident of fire was on account of the negligence which could have been avoided and hence, cannot be termed as accident and therefore, the remission of duty cannot be granted as sought by them. I find that Deputy Commissioner, Division IV, Central Excise, Ahmedabad II, vide their letter No.IV/16-2/Remission/Bajaj Herbals/13-14 dated 2.3.2017 had categorically mentioned that the FSL report was inconclusive in as much as it was reported that *"the marks of short circuit was seen in sample-A (burnt/ semi-burnt) but it is not possible to opine as to whether they are prior to fire or after fire."* The assessee did not take proper care to avoid the accident. In this regard, I rely on the case law of Dharampal Satyapal – 2004(167)ELT291(CESTAT)SMB, wherein remission of duty was denied on the ground that – *"their claim for remission of duty involved on the damaged goods of Rs.3,78,400/- has been rightly disallowed under Rule 21 of Central Excise Rules, as under the rule remission can be allowed only if the goods had been lost destroyed by natural causes or by unavoidable accidents or are claimed by the manufacturer as unfit for human consumption or for marketing. Here the cause alleged by the appellants is that, the rain water due to heavy rain entered in the factory which caused damage to the goods, but this cause could be*



avoided by taking proper care and precautions. It was their duty to store the goods at a safe place. They cannot be permitted to take advantage of their own negligence of having failed to remove the goods at the time of rain to a safer place. Moreover, no evidence has been adduced by them to prove that the goods had become unfit for human consumption. No certificate of any competent authority in this regard has been placed on record by the appellants. If they themselves stored the goods at a place where the rain water could easily enter, they have to suffer. They cannot be absolved of payment of duty on those goods in respect of which they had even got compensation from the insurance company of over Rs.27 lakhs, amount much more than the duty involved thereon." I find that the ratio of this decision is squarely applicable in the present case for denying the remission of duty of excise as claimed by the assessee. It is obligatory on the part of the assessee claiming remission of duty on excisable goods should take proper precautions to avoid possible loss/damage of the goods, which in this case is not so. Further, I do not find that the case laws relied upon by the assessee can come to their rescue in as much as in respect of the case UOI vs Hindustan Zinc Ltd - 2009(233)ELT61(Raj) relied upon by the assessee is regarding remission of duty was due to loss of goods due to debagging, breakage of lumps, loss due to wind during drying, loss due to seepage of rain water. Another case relied by the assessee is of the case Commissioner vs Pololight Industries Ltd - 2014(299)ELTA91(Guj.) wherein the remission of the duty was sought by the party for the goods which was caught fire by cinders which must have flown from the nearby agricultural fields. Accordingly to the Tribunal they were of the view that it was quite common for agriculturist to burn dried grass before starting farming operations and even though precautions are taken it was possible for such accident to happen. The case relied by the assessee in the case of M Kumar Udyog (P) Ltd. - 2014(306)ELT19(All.) relates to the period June, 2004, before the amended sub-rule (5c) introduced into Rule 3 of Cenvat credit Rules, 2004 vide notification no.33/2007CE(NT) dated 7.9.2007, therefore, this case relates to the period prior to introduction of Rule 3(5c) and is, therefore, not covered by the modified provision.

14. I find that the meaning of the term of remission of duty in plain language means relieving the tax payer from the obligation to pay tax on goods when they are lost or destroyed due to any natural causes or due to reasons beyond the control of the assessee but remission of duty is subject to conditions stipulated under Rule 21 of the Central Excise Rules 2002 read with Section 5 of Central Excise Act, 1944 and Chapter 18 of CBEC's manual of supplementary instructions, 2005.

14.1. Chapter 18 of the CBEC manual of supplementary instructions, 2005 lays down the procedure for remission and destruction which states that the assessee shall have to justify with reasons alongwith proof that the goods have become unfit for consumption or for marketing.

14.2. Further, I find that in para 2 & 3 of the Circular No.800/33/2004-CX dated 1.10.2004, clarifies that - "in the decision of the Tribunal in case of M/s Masfatal Industries Ltd. Vs CCE, Ahmedabad {2003 (154) ELT 543 (Tribunal-Mumbai)} in which the Tribunal while differing from its earlier decision in Inalsu Case held that the credit of the duty taken on inputs used in finished goods burnt/ damaged in fire is demandable if the remission of duty on such finished goods is allowed. The Tribunal while coming to said decision has observed,-

"The manufacturer has already been compensated by the insurers for the value of the finished goods which is inclusive of the value of the inputs. The intention of the Modvat scheme is that the duty paid on

inputs can be taken credit for paying duty on the finished goods to give relief against the cascading effect of excise duty. When the duty on the finished goods is being remitted, allowing credit of the duty paid on inputs would confer a totally unintended benefit. Allowing such credit when the finished goods suffer no duty would amount to allowing a cash refund as it can be utilized for paying duty on other goods. There is no provision in the Central Excise Rules to either allow refund of duty paid on inputs or to grant remission of such input duty when the finished goods made from such inputs get burnt /destroyed in fire. The Modvat scheme cannot be interpreted in a way to allow such a refund /remission of duty on the inputs which is not provided for in the rules."

3. In view of the decision of the Tribunal in the case of Mafatlal Industries, Board has reconsidered the issue of admissibility of Modvat /Cenvat credit on inputs used in the manufacture of finished goods on which duty has been remitted. Accordingly, Board's Circular No.650/41/2002-CX dated 7.8.2002 is hereby withdrawn. It is clarified that the credit of the excise duty paid on inputs used in the manufacture of the finished goods on which the duty has been remitted due to damage or destruction etc. is not permissible and the dues with interest should be recovered."

In view of the above, I find that the assessee has also failed to reverse the CENVAT credit of duty amount taken on the inputs used in manufacture of the finished goods destroyed in the fire. They also failed to pay the interest due on such duty.

15. In view of the facts discussed above, I pass the following order:

ORDER

In accordance with the powers vested in me under Rule 21 of the Central Excise Rule, 2002 read with Section 5 of the Central Excise Act, 1944, I reject the request of the said assessee for remission of duty of Rs. 22,71,034/- (Rupees twenty two lacs seventy one thousand thirty four only).



(Signature)
(DR. BALBIR SINGH)
Commissioner,
CGST & CX,
Ahmedabad North.

By RPAD/ Hand delivery

M/s Bajaj Herbals Pvt. Ltd.,
Plot No.450, Ashwamegh Estate,
Opp. M N Desai Petrol Pump,
Changodar, Ahmedabad – 382210

F.No.IV/16-10/MP/13-14/Misc
Copy to:

Date:13.1.2020

1. The Principal Chief Commissioner, CGST & CX, Ahmedabad Zone.
- ✓ 2. The Superintendent, O&A, CGST & CX, Ahmedabad North.
3. The Deputy Commissioner, CGST & CX, Division IV, Ahmedabad North.
4. The Range Superintendent, AR-IV, Division IV, Ahmedabad North.
5. Guard File.