
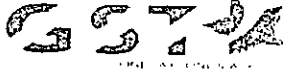


<p>आयुक्त का कार्यालय, केंद्रीय जी. एस. टी. एवं केंद्रीय उत्पाद शुल्क, अहमदाबाद - उत्तर, कस्टम हाँउस, प्रथम तल, नवरंगपुरा, अहमदाबाद- 380009</p>		 <p>OFFICE OF COMMISSIONER CENTRAL GST & CENTRAL EXCISE, AHMEDABAD- NORTH CUSTOM HOUSE, 1ST FLOOR, NAVRANGPURA, AHMEDABAD-380009</p>
<p>फ़ोन नंबर/ PHONE No.: 079-27544557</p>	<p>फैक्स/ FAX : 079-27544463</p>	<p>E-mail:- oaahmedabad2@gmail.com</p>

निवन्धित पावती डाक द्वारा/By R.P.A.D

फा.सं./F.No. STC/15-37/OA/2018/Denovo

आदेश की तारीख/Date of Order : - 09.03.2021
जारी करने की तारीख/Date of Issue :- 10.03.2021

DIN No:20210364WT0000318849

द्वारा पारित/Passed by:-

मारुत त्रिपाठी / *Marut Tripathi*
संयुक्त आयुक्त / *Joint Commissioner*

मूल आदेश संख्या / Order-In-Original No. 53-55/JC/MT/2020-21

जिस व्यक्ति(यों) 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 दो महिनों के अन्दर आयुक्त (अपील), केन्द्रीयजी.एस.टी., केन्द्रीयजी.एस.टी.भवन, अंबावाड़ी, अहमदाबाद - 380015 को प्रारूप संख्या एसटी-4 (ST-4) में दाखिल कर सकता है। इस अपील पर रु. 5.00 (पांच रूपये) का न्यायालय शुल्क टिकट लगा होना चाहिए।

Any person deeming himself aggrieved by this order may appeal against this order in form ST-4 to the Commissioner(Appeals), GST Bhawan, Ambawadi, Ahmedabad-380015 within two months from the date of its communication. The appeal should bear a court fee stamp of Rs. 5.00 only.

इस आदेश के विरुद्ध अपील करने के लिए आयुक्त(अपील) के समक्ष नियमानुसार पूर्व जमा की धनराशि का प्रमाण देना आवश्यक है।

An appeal against this order shall lie before the Commissioner (Appeals) on giving proof of payment of pre-deposit as per rules .

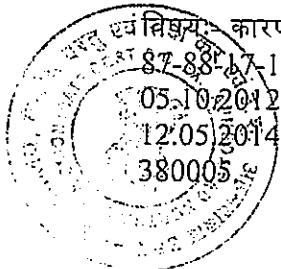
उक्त अपील, अपीलकर्ता द्वारा प्रारूप संख्या एसटी-4 (ST-4) में दो प्रतियों में दाखिल की जानी चाहिए। उस पर केन्द्रीय उत्पाद शुल्क (अपील), नियमावली 2001 के नियम 3 के प्रावधानों के अनुसार हस्ताक्षर किए जाने चाहिए। उक्त अपील के साथ निम्नलिखित दस्तावेज संलग्न किए जाएं।

- (1) उक्तअपीलकीप्रति।3
- (2) 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 जिस पर रु. 5.00 (पांच रूपये) का न्यायालय शुल्क टिकट लगा होना चाहिए।

The appeal should be filed in form ST-4 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:

- (1) Copy of accompanied Appeal.
- (2) 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.5.00.

कारण बताओ सूचना/ Denovo proceeding in respect of OIA No. AHM-EXCUS-002-APP-86-87-88-17-18 dated 21.11.2017 covering SCNs No. (i) STC/4-27/O&A/ADC/12-13 dated 05.10.2012 (ii) STC/4-44/O&A/12-13 dated 02.04.2013 (iii) STC/4-77/O&A/2013-14 dated 12.05.2014 in respect of M/s Abhishek Associates, 24, Ambrish Society, Ranip, Ahmedabad 380005



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Facts and Grounds-

M/s Abhishek Associates, 24, Ambrish Society, Ranip, Ahmedabad 380005 (henceforth, "assessee") are providing taxable services of Erection Commissioning & Installation and Repair or Maintenance Service as defined under Chapter V of the Finance Act, 1994 and were holding Service Tax registration No. ADZPD4239QST001.

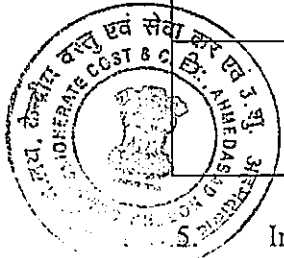
2. Grounds and facts of the case in brief are that during scrutiny of ST-3 returns filed by the assessee, who was having service tax registration for providing Erection, Commissioning and Installation service (ECI service, for short) and Management, Maintenance or Repair service (MMR service, for short), it was noticed that assessee was not paying service tax on ECI service by claiming exemption for the same. After some inquiry, it appeared that the assessee was in fact providing MMR service of electrical items/ fittings and electrification work. It further appeared that in some cases the assessee was paying service tax on 33% of total value of service by claiming benefit of abatement under Notification No.1/2006-ST as applicable to ECI service. Thus, it appeared that services provided by the appellant were in the nature of MMR service and not ECI service and accordingly, abatement claimed in some cases were also wrong. A show cause notice (SCN dated 05.10.2012) was therefore issued for recovery of the service tax not paid. In the same matter another show cause notice (SCN dated 02.04.2013) was issued for service tax not paid during 2011-12.

3. The demand of service tax raised under the show cause notices was confirmed under adjudication order (OIO) No.5-6/STC/AHD/ADC(JSN)/2013-14 dated 31.5.2013 passed by the Additional Commissioner. The matter was brought to the Commissioner (A) by the assessee and Commissioner (A) gave a mixed order and also remanded certain part of the matter back to adjudicating authority, against which both department as well as assessee filed appeals with CESTAT. Hon'ble CESTAT, vide order dated 17.07.2014 decided the appeal filed by the assessee (Departmental appeal is still pending for decision) and setting aside the orders passed by the lower authorities remanded back to the adjudicating authority for deciding all issues afresh. Meanwhile, third show cause notice dated 12.05.2014 was also issued covering the period from Apr 2012 to Sep 2013.

4. Adjudicating Authority in compliance of remand order passed by Hon'ble CESTAT passed the Order in original No. AHM-SVTAX-000-ADC-014-015-016-16-17 dated 29.09.2016. This OIO also covered the third SCN dated 12.05.2014. So the following SCNs were decided by adjudicating authority vide order dated 29.06.2016-

Sl. No.	SCN F. No. & Date	Amount of service tax involved in the SCN (Rs.)	Period involved
1.	STC/4-27/O&A/ADC/12-13 dated 5.10.2012	43,83,510	2007-08 to 2010-11
2.	STC/4-44/O&A/1213 dated 2.4.2013	31,95,563	2011-12
	STC/4-77/O&A/2013-14 dated 12.5.2014	8,43,582 41,27,580	Apr 2012 to Sep 2013

In the OIO passed in remand proceedings, there is no relief for the assessee and hence, feeling aggrieved by the OIO they filed the appeal before Commissioner(A). Commissioner(A)



vide OIA No. AHM-EXCUS-002-APP-86-87-88-17-18 dated 21.11.2017 has decided the matter and has partly remanded the matter back to the adjudicating authority in case of services given to Airport Authority and Railways by the assessee. The relevant para of the Order in appeal is as follows-

“I therefore find that the impugned order requires no interference except, as far as it relates to the services provided to AAI and Railways, where adjudicating authority has relied upon the Proprietor's statement recorded before the Central Excise Officer to highlight the work done by the appellant. Since present matter is more about correct interpretation of facts than the law, the contracts relating to work done for AAI and Railways need to be gone through to decide taxability and classification of the activities involved. Accordingly, matter needs to be remanded back to the adjudicating authority to study the contracts awarded by AAI and Railways and decide the matter accordingly. Further, adjudicating authority needs to break up the entire demand, service recipient-wise, so as to segregate the demand pertaining to services provided to AAI and Railways and pass a speaking order after going through all/ representative contracts with these entities. The appellant is also directed to produce the copies of relevant contracts before the adjudicating authority for his examination and other details as required by him. Needless to mention, principles of natural justice would be followed.”

6. So it is clear that Commissioner(A) has upheld the findings of the OIO dated 29.06.2016 in case of services given to the ESIC, NBCC, ISRO etc. by the assessee and remanded the matter for factually examining the classification and taxability of the services rendered to AAI and Railways only. The OIA is accepted by the department so the matter is taken up here as denovo proceedings in compliance of the orders of Appellate authority.

Personal Hearing and defence reply-

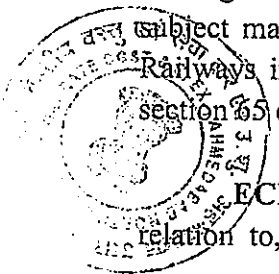
7. Personal hearing in the case was attended by Shri Vipul Khandhar, CA, the authorised representative of the assessee on 29.01.2021 at 11.30 Hrs.. During hearing Shri Khandhar stated that his written submission will be submitted by 02.02.2021 for AAI and Railway contracts with self certified copies. The reply with some contract copies were submitted by him on 02.02.2021. In his reply he has tried to establish that the services given by the assessee are in nature of Works Contract service rather than ECI or MMR Services and not taxable. For this he has given similar grounds as already given before Commissioner(A) which are discussed in appeal order. On perusal of the contract copies provided by him it is noticed that he has provided the copies of contracts with AAI for electrical maintenance work at R. B. Airport, Bhopal for the year 2015-16 and 16-17 which did not pertain to the impugned period. Railways contracts were not available in the documents rather he attached the copies of contracts with ISRO, ESIC, NBCC etc. which are not related to these proceedings.

8. So vide letter dated 15.02.2021 the relevant contracts for the relevant period with other supporting documents were called from the assessee and they submitted the copies of the contracts of AAI and Railways on 16.02.2021.

Discussion and findings-

9. I have carefully gone through the grounds and facts, assessee's reply and personal hearing in the case. It is important to first understand the scope of services involved in the subject matter and then I will discuss the nature and scope of services rendered to AAI and Railways in light of contract copies provided by the assessee one by one. As per erstwhile section 65 of the Finance Act 1994-

ECI service means any service provided by a commissioning and installation agency in relation to, inter-alia, installation of electrical and electronic devices, including wirings or



fittings thereof. [Section 65(39a)]

WC service is a service in relation to execution of a works contract, excluding works contracts in respect of roads, airports, bridges ... 65(105)(zzzza)]

Works contract (WC) is a contract where transfer of property in goods involved in the execution of such contract is leviable to tax as sale of goods. [Explanation to Section 65(105)(zzzza)]

Further, as per the same Explanation, only specified works contracts, which includes installation of electrical or electronic devices, are covered in the WC service.

MMR Service means any service provided by any person under a contract in relation to management of properties, whether immovable or not; maintenance or repair of properties, whether immovable or not; maintenance or repair, including reconditioning or restoration or servicing of any goods or equipment, except motor vehicle. [Section 65(64)]

10. So the services in r/o AAI and Railways are discussed as follows-

Services provided to Airport Authority of India: Following copies of work orders /contracts are provided by the assessee in relation to the services rendered to AAI at different Airports-

- (i) Ref. No. AAI/AH/02/SM(E)/WO-09/11-12 dated 14.10.2011 signed by Sr. Manager (Engg. Elect) AAI,SVPI Airport Ahmedabad.

Sub- Work order for the work of "Maintenance of E&M Installations of External Area of Terminal-2 & ITL at SVPI Airport,Ahmedabad."

- (ii) Ref.No. AAI/AH/02/SM(E)/WO-08/2011-2012/11057 dated 29.09.2011 signed by Sr.Manager (Engg.-Elect) AAI,SVPI Airport Ahmedabad. Subject of this letter is given as -

Sub-Work order for the work of "Maintenance of E&M Installations of External Area of Terminal-2 & ITL at SVPI Airport,Ahmedabad."

- (iii)Ref.No. AAI/AH/02/SM(E)/WO-07/2011-2012/11049 dated 29.09.2011 signed by Sr.Manager (Engg.-Elect) AAI,SVPI Airport Ahmedabad .Subject of this letter is given as -

Sub-Work order for the work of "Operation and Maintenance of various E&M Installations of Substation and pump house of Terminal-2 at SVPI Airport,Ahmedabad."

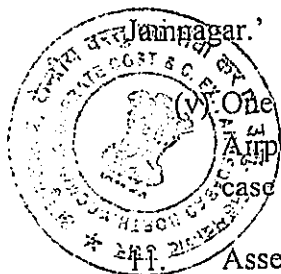
- (iv)Acceptance letter dated 08.07.2011 signed by Asst. Gen. Manager (Engg-E) AAI, C.A. Rajkot . Subject of the letter-

Sub-'Annual operation and maintenance contract for E & M Installation at CE

Jainnagar.'

One acceptance letter dated 15.11.2011 signed by Sr.Manager (Engg.-Elect) AAI,SVPI Airport Ahmedabad, regarding supply of Electrical spares which is not relevant in this case as no service is involved in it and assessee has only supplied goods.

Assessee has also attached special condition of the contract and additional terms and conditions of the contract. The scope of work and other conditions are covered by the heading 'additional terms and conditions of the contract'. Some relevant portions are reproduced here for understanding nature and scope of the services.



{General Scope of Works:-

The scope of work consists of:

- Routine maintenance, testing & operation of all DG Sets.
- Operation and maintenance of all HT/LT electrical installations.
- Routine maintenance, checking of flood light towers, operation of water supply pumps.
- Engaging additional manpower required for emergency/major maintenance works on daily basis.
- The works as per the all items of CPWD Schedule of Rates Internal (2007) and External (2007) as and when required.
- Ensuring serviceability/Satisfactory working condition of electrical installations/systems.
- Attending to complaints/faults/breakdowns/carrying out necessary rectification/ repair works.

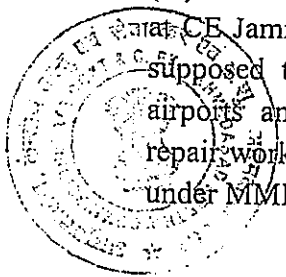
Work Excluded From The Contract:

- Supply of material/spare, POL, lubricants.
- Rewinding of motors.
- Replacement of bearing in motor/pumps over hauling of pumps.
- Transportation of Electrical items from airport to workshop for repairs.
- Arrangement of heavy tools and plants (like tripod, cable fault locators, ladders beyond 6m. height etc.)
- Installation of new equipment as a part of original work.

Period of Contract:

The maintenance contract shall be for a period of 12 months from the date of handing over of site after acceptance of successful tender. The contract periods may also be extended for further period of 3 (Three) Months on the same terms and conditions of the work order, AAI reserves the right to terminate the contract wholly or partially by giving 30 days notice in writing to the contractor. However, if in the opinion of the Engineer-in-charge, it is observed that the contractor is not doing the work satisfactorily as per the terms and conditions of contract, then the contract can be terminated with immediate effect without giving any reasons thereof.}

12. It is clear from the above work orders and terms of the contract that the very purpose of the work done by the assessee is the maintenance of electrical installations at different airports. It is evident that they have rendered the MMR services to the AAI. In one case they have provided only supply of electrical spares and also paid VAT on it so this case does not cover any service and is out of purview of service tax and the same is not reflected under ST-3 returns. At Sr.No (iv) above the contract is for 'Annual operation and maintenance contract for E& M Installation at CE Jamnagar.' On perusal of 'The additional terms and conditions' it is clear that they were supposed to do routine maintenance and testing and operation of electrical installations at airports and Attending to complaints/faults/breakdowns/carrying out necessary rectification/ repair works was main part of their work. So the services in r/o AAI had rightly been classified under MMR services by the adjudicating authority vide OIO dated 29.06.2016.



13. It is apparent from the perusal of contracts that the work offered by the assessee includes both supply and service. However the work is obviously in nature of maintenance and repair as it does not involve 'installation of electrical or electronic devices' so as to classify the service as Works contract service. Only I find that the said assessee in their defence reply dated 02.02.2021 has stated that in reference to Section 65 (105) (zzzza) of the Finance Act, they have availed exemption under works contract service wherein works contract in respect of roads, airports, railways, transport terminals, bridges, tunnels and dams are excluded as taxable service. I find that the said assessee in their defence reply has stated that as per works contract, the services provided under the erection service to the specified authority i.e. specified infrastructure projects namely roads, airports, railways, transport terminals, bridges, tunnels and dams are excluded from the scope of the levy so the demand of service tax on the turnkey work carried out by them for the airport and railway authority has been specifically excluded from the levy of Service tax so they have rightly claimed exemption and drop the demand on such value. I find that the works contract for purpose of carrying out turnkey projects including engineering, procurement and construction or commissioning (EPC) projects is taxable as per Explanation (ii) (e) of section 65 (105) (zzzza) of Finance Act, 1994 however the works carried out by the assessee is of supply, repair and maintenance of electrical items and these works carried out by the said assessee also not qualify under Explanation (ii) (d) of Section 65(105) (zzzza) of the Finance Act, 1994 as 'repair', as the same has not been carried out in respect of construction of a new building or a civil structure or a part thereof, or of a pipeline or conduit, primarily for the purpose of commerce or industry and construction of a new residential complex or a part thereof. I further find that the works carried out by the assessee also does not qualify in the exclusion portion of works contract as they have already classified their services and accordingly paid service tax by availing abatement under Notification No. 01/2006-ST dated 01.03.2006 under Erection, Commissioning or Installation Services. From the above, I find that the works carried out by the said assessee neither falls under Works Contract service nor under Erection, Commissioning or Installation Service for which they have availed abatement. Thus I hold that the claim of the assessee that they have provided Erection, Commission and Installation service or Work Contract Service as they have carried out the work with material is not sustainable and it is evident from the contract copies that assessee have provided Management, Maintenance or Repair service is proved and upheld on the basis of above discussions and findings. As the works carried out by the said assessee falls under the ambit of Management, Maintenance or Repair Service.

14. Services provided to Railways Copies of work orders /contracts are provided by the assessee in relation to the services rendered to Railways some of them are given to understand the nature of services -

(i) Copy of acceptance letter dated 16.02.2010 with subject "Ahmedabad Division-Electrical work in connection with commissioning of unreserved ticketing system at 34 E category Railway stations."

(ii) Copy of acceptance letter dated 24.02.2010 with subject "Ahmedabad Division-Electrical work in connection with improvement to sub standard type- I quarters and implementation of crew management system (CMS) at ." issued from office of DRM, Ahmedabad (Electrical department)

(iii) Copy of acceptance letter dated regarding improvement of building safety installments at maninagar issued from the office of DRM, Ahmedabad.

(iv) Copy of acceptance letter dated 08.07.09 with subject " Sabarmati (C & W Shed)- Electrical work in connection with provision of wheel lathe machine at." issued from office of DRM, Ahmedabad (Electrical department)

(v) Copy of acceptance letter dated 04.09.09 with subject "Palanpur- Electrical work in connection with maintenance and improvement of staff quarters in connection with corporate

welfare plan” issued from office of DRM, Ahmedabad (Electrical department)

(vi) Letter of acceptance dated 12.10.10 with subject “Ahmedabad division-out sourcing of staff for maintenance and supervision of electrical installations at new DRM office-Ahmedabad and officers colony at Gandhidham”

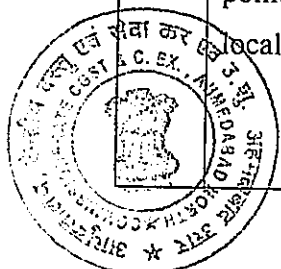
15. On perusal of the above it is clear that the assessee has provided the services of electrical work for maintenance and improvement of sub standard staff quarters, improvement of building safety installations, electrical work in connection to wheel lathe machine at Sabarmati shed and also provided staff for maintenance and supervision etc. Wheel lathe machine is used in repair and maintenance of railway coaches wheels tracks and braking systems. So the nature of services provided is similar to the maintenance and repair service and the purpose is also the same.

16. I find that the said assessee in their defence reply dated 02.02.2021 has resorted to Circular No. 123/5/2010-TRU dated 24.05.2010. Based on the said circular the assessee has stated that electrification work at railway site either at on track and any other place, which has been termed as railway electrification is not a taxable activities and hence no tax is applicable on such activities. The assessee have given following chart regarding tax status of activities carried out in relation to Railways which is covered by above circular-

The taxable status of various activities, on which disputes have arisen

Based on the foregoing, the following would be the tax status of some of the activities in respect which disputes have arisen,

Sr. No.	Activity	Status
1.	Shifting of overhead cables/wires for any reasons such as widening/renovation of roads.	Not a taxable service under any clause of sub-section (105) of section 65 of the finance Act, 1994.
2.	Laying of cables under or alongside roads.	Not a taxable service under any clause of sub-section (105) of section 65 of the finance Act, 1994.
3.	Laying of electric cables between grids/sub-stations/transformer stations en route.	Not a taxable service under any clause of sub-section (105) of section 65 of the finance Act, 1994.
4.	Installation of transformer/substations undertaken independently.	Taxable service, namely Erection Commissioning or installation services (Section 65(105)(zzd)).
5.	Laying of electric cables up to distribution point of residential or commercial localities/complexes.	Not a taxable service under any clause of sub-section (105) of section 65 of the finance Act, 1994.
6.	Laying of electric cables up to distribution point of residential or commercial localities/complexes.	Taxable service, namely commercial or industrial construction or construction of complex service (Section 65(105)(zzq)/(zzzh)), as the case may be.



7.	Installation of street lights, traffic lights flood lights, or other electrical and electronic appliances/devices or providing electric connections to them.	Taxable service, namely Erection Commissioning or installation services(Section 65(105)(zzd)).
8.	Railway electrification, electrification along the railway track	Not a taxable service under any clause of sub-section (105) of section 65 of the finance Act, 1994.

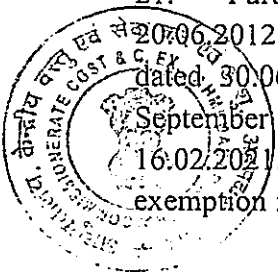
17. I find that the said circular describes the various activities and its status for applicability of service tax and under Sr. No. 8 clarifies that railway electrification, electrification along the railway track are not a taxable service under any clause of sub-section (105) of the Finance Act, 1994. I find that the said assessee has sought exemption from paying service tax on the ground that electrification work at railway site either at on track or any other place has been termed as railway electrification and hence not taxable activities. I find that the said circular talks about two services namely railway electrification and electrification along the railway track which are not taxable. Railway electrification means electrification of non electrified railway lines and electrification of non-electrified railway lines and electrification along the railway track are only not taxable. It is evident from the copies of railway contracts as given above that they have only provided the services regarding improvement and maintenance of electrical installations at railway establishment. The service that was provided by them was that of rewiring of old service building/administrative office in loco shed including replacement of old switch board, electric work in connection with maintenance and improvement to staff quarters in connection with corporate welfare plan, electrical work in connection with provision of wheel lathe machine at Sabarmati, electrical work in connection with commissioning of UPS system etc.

18. I find that the said assessee has also submitted that as they have executed work along with material the services are works contract service. The second condition for the works contract is not fulfilled by the assessee. The said assessee has not carried out repair of construction of a new building or a civil structure or a part thereof or of a pipeline or conduit, or construction of a new residential complex or a part thereof but had carried out repair, maintenance and improvement of already established electrical installations.

19. I have discussed the nature of work carried out by the said assessee in above paras and in view of above discussions and findings I hold that the assessee has not provided the services under Erection, Commissioning or installation service and Works Contract Service. I find that the service provided by the said assessee is more in the nature of Management, Maintenance or Repair service as defined under Section 65 (64) of the Finance Act, 1994 and the services provided is taxable under Section 65 (105) (zzg) of the Finance Act, 1994 as the said assessee has provided maintenance or repair service of electrical work .Thus from the above, the said assessee have provided repairs and maintenance of electrical work and not of laying out of cables for railway electrification or electrification along the railway track.

20. Further all the findings here are also corroborated by the statement of the proprietor of the firm Shri Sanjay Narbada Dubey which was taken during the departmental proceedings during the issuance of SCNs.

21. Further the assessee has also resorted to Mega exemption notification No.25/2012 dated 30.06.2012 and submitted that their services are exempted w.e.f. 01.07.2012. Any contracts after dated 30.06.2012 have not been provided by the assessee for the impugned period(upto September 2013) either on their submissions dated 02.02.2021 or in the documents provided on 16.02.2021. So the nature of services after 01.07.2012 cannot be examined in light of mega exemption notification. So I rely on the previous adjudicating orders of the department and treat



the same services as taxable service in the case of services rendered to AAI and Railways.

In view of above I pass the following order-

Order

Therefore I confirm the classification of services rendered to AAI and Railways by the assessee as MMR (Management, maintenance and repair) service and also confirm tax liability as per the SCNs and previous adjudicating order dated 29.06.2016.

The Appellate Authority have already decided the services given to the other parties than AAI and Railways and upheld the findings of adjudicating Authority vide OIO dated 29.06.2016. So the party wise and period wise taxability as previous adjudicating order dated 29.06.2016 would prevail in the matter.

Thus the denovo proceedings in respect of OIA No. AHM-EXCUS-002-APP-86-87-88-17-18 dated 21.11.2017 is concluded in the above manner.



(Manut Tripathi)
Joint Commissioner,
CGST & CEX., Ahmedabad-North.

Date: 10.03.2021.

F No. STC/15-37/OA/2018/Denovo
By Speed Post AD

To

M/s Abhishek Associates,
24, Ambrish Society,
Ranip, Ahmedabad-380005.

8, Parulnagar Shopping Centre,
Near Bhuyangdev Cross Road,
Sola Road Ghatlodiya,
Ahmedabad-380061

Copy to :

- 1) The Commissioner, Central GST & Central Excise, Ahmedabad North, Ahmedabad.
- 2) The Deputy/Assistant Commissioner, Div-VII CGST & Central Excise, Ahmedabad North.
- 3) The Superintendent, Range-III Division VII, CGST & Central Excise, Ahmedabad North
- 4) Guard File.