



<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 &amp; CENTRAL EXCISE, AHMEDABAD- NORTH CUSTOM HOUSE, 1<sup>ST</sup> FLOOR, NAVRANGPURA, AHMEDABAD-380009</p>
<p>फ़ोन नंबर/ PHONE No.: 079-27544557</p>	<p>फैक्स/ FAX : 079-27544463</p>	<p>E-mail:- <a href="mailto:paahmedabad2@gmail.com">paahmedabad2@gmail.com</a></p>

निबन्धित पावती डाक द्वारा/By R.P.A.D

DIN-20230764WT0000358573

फा.सं./F.No. GST/15-13/OA-AE/2022

आदेश की तारीख/Date of Order :- 31.07.2023

जारी करने की तारीख/Date of Issue :- 31.07.2023

द्वारा पारित/Passed by:-

लोकेश डामोर /Lokesh Damor

सयुक्त आयुक्त / Joint Commissioner

मूल आदेश संख्या / Order-In-Original No. 25/JC/ LD /GST/2023-24

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 90 दिन के अन्दर आयुक्त (अपील), केन्द्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क, केन्द्रीय उत्पाद शुल्क भवन, अंबावाड़ी, अहमदाबाद-380015 को प्रारूप GST-APL-01 में दाखिल कर सकता है। इस अपील पर रु. 5.00 (पांच रुपये) का न्यायालय शुल्क टिकट लगा होना चाहिए।

Any person deeming himself aggrieved by this order may appeal against this order in form GST-APL-01 to the Commissioner(Appeals), Central GST & Central Excise, Central Excise Building, Ambawadi, Ahmedabad-380015 within three 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 के धनराशी का प्रमाण देना आवश्यक है।

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

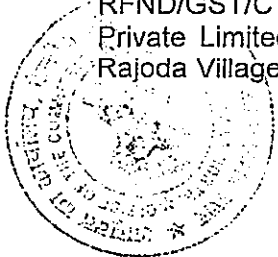
उक्त अपील, अपीलकर्ता द्वारा प्रारूप संख्या GST-APL-01 में दो प्रतियों में दाखिल की जानी चाहिए। उस पर केंद्रीय जी. एस. टी. नियमावली, 2017 के नियम 108 के प्रावधानों के अनुसार हस्ताक्षर किए जाने चाहिए। उक्त अपील के साथ निम्नलिखित दस्तावेज संलग्न किए जाएं।

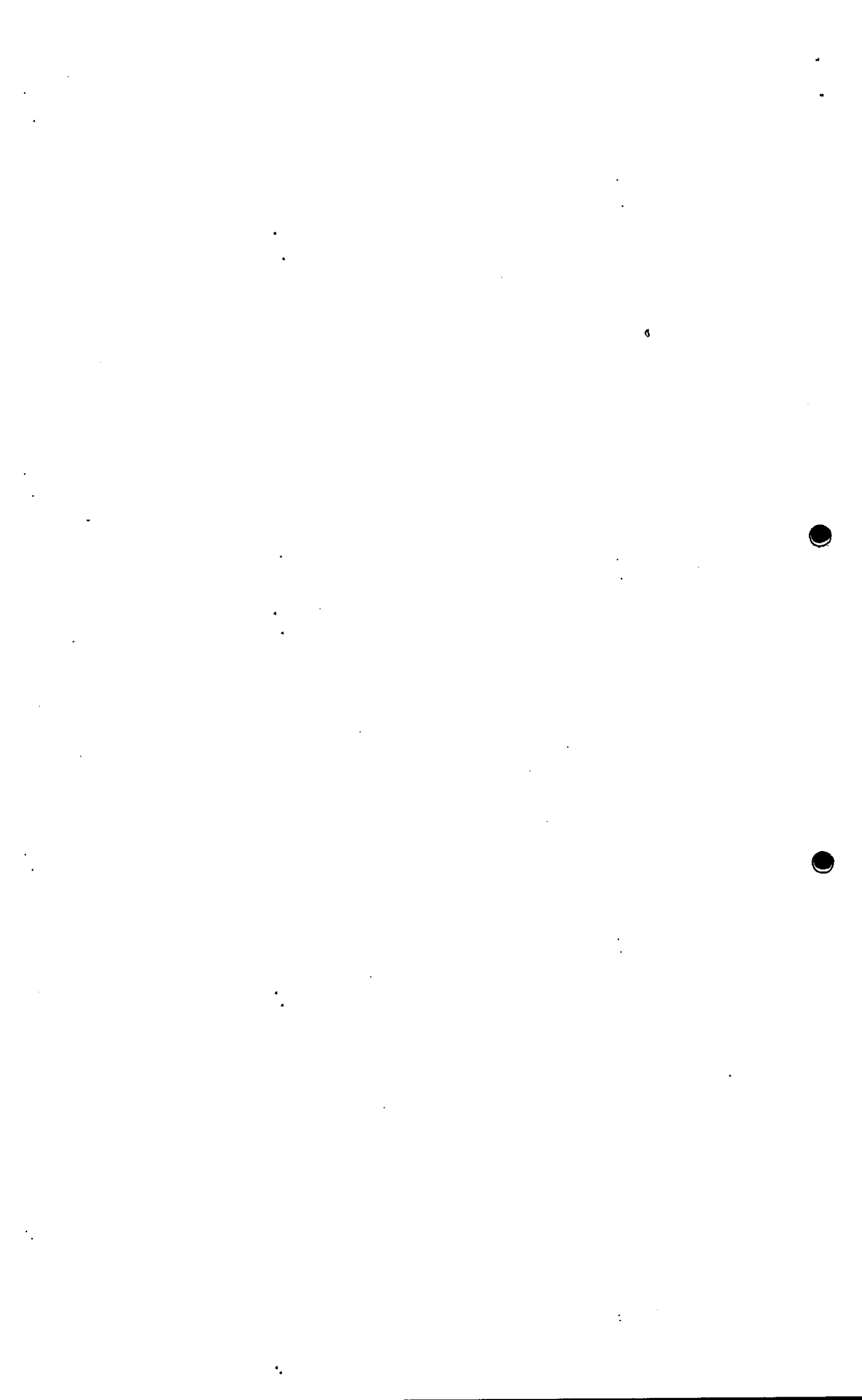
- (1) उक्त अपील की प्रति।
- (2) निर्णय की प्रतियाँ अथवा जिस आदेश के विरुद्ध अपील की गई है, उनमें से कम से कम एक प्रमाणित प्रति हो, या दूसरे आदेश की प्रति जिसपर रु. 5) 00. पांच रूपये (का न्यायालय शुल्क टिकट लगा होना चाहिए।

The appeal should be filed in form GST-APL-01 in duplicate. It should be signed by the appellant in accordance with the provisions of Rule 108 of CGST Rules, 2017. 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.

विषय:- कारण बताओ सूचना/ Proceeding initiated against Show Cause Notice F.No. RFND/GST/CTP/OTH/40/2021 dated 31.03.2022 issued to M/s Vestas Wind Technology India Private Limited, Plot No. 37, Gallops Industrial Park-1, NH 8A, Ahmedabad Rajkot Highway, Rajoda Village, Bavla Taluka, Ahmedabad-382220.





**BRIEF FACTS OF THE CASE :-**

M/s. VESTAS WIND TECHNOLOGY INDIA PRIVATE LIMITED, having its principal place of business located at Plot No.37, Gallops Industrial Park-1, NH-38A Ahmedabad Rajkot Highway, Rajoda Village, Bavla Taluk, Ahmedabad, Gujarat, 382220 (hereinafter referred to as the 'said taxpayer') is holding Goods and Service Tax registration no. 24AAACA9274F1ZS. The taxpayer is engaged in the manufacturing and supply of taxable goods viz. Pigments falling under HSN 3204. Hereafter, wherever the provisions of Central Goods And Service Tax Act, 2017 and Central Goods and Service Tax Rules, 2017 are quoted, the corresponding provisions of Gujarat State Goods and Service Tax Act, 2017 and Gujarat State Goods and Service Tax Rules, 2017 would apply simultaneously. Further, in terms of Rule 2 of the Integrated Goods and Service Tax Rules, 2017, the provisions of Central Goods and Service Tax Rules, 2017 would apply for referring contraventions as mentioned in Section 20 of the Integrated Goods and Service Tax Act, 2017.

2 On the basis of information, an inquiry was initiated against the said taxpayer under Summons Proceedings under Section 70 of CGST Act 17 on 07.02.2020. During the course of investigation and scrutiny of documents of the taxpayer, it was observed that said taxpayer had wrongly claimed refund of IGST paid on zero-rated export supplies by availing the benefit of Advance Authorization issued under Chapter-4 of the Exim Policy and for the goods made for Deemed Exports thus contravening Rule 96(10) of CGST Rules, 2017 r/w Notification no. 48/2017- Central Rate for the period Feb-2019 to Nov. 2019. During the course of investigation the assessee accepted the ineligibility of the IGST Refund claimed by them and initiated making payment along with the applicable interest through DRC-03.

During the course of investigation and scrutiny of documents it was revealed that the said taxpayer had availed the refund of IGST paid on Zero Rated Supplies after availing benefit of Notification no. 79/2017-Customs dated 13.10.2017 and contravening the provisions of Notification No.16/2020-CT dated 23.03.2020. Also, it was noticed that the said tax payer had also exported the goods under IGST on the export made under Advance Authorisation instead of exporting the goods under LUT.

2.1. In terms of Rule 96(10) of the Central Goods and Service Tax Rules, 2017 the taxpayer availing refund of IGST paid on Zero rated Outward Supplies should not have availed the benefit of Notification no. 79/2017-Customs dated 13.10.2017. The same has been clarified vide Notification No. 16/2020-CT dated 23.03.2020. On being pointed out and despite deliberating on the issue during the course of investigation, the taxpayer, vide their letter dated 10.03.2020, had admitted to have availed irregular IGST refund amounting to total Rs. 19.88 Crores and produced the details of IGST refund.

3. Notification no. 54/2018-Central Tax dated 09.10.2018 substituted Sub-rule (10) of Rule 96 of the Central Goods and Service Tax Rules, 2017 with the following -

"(10) The persons claiming refund of integrated tax paid on Zero Rated Supplies of goods or services should not have -

(a) received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1305 (E), dated the 18th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or

(b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E), dated the 13th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme."

4. The said taxpayer had made the following Exports on payment of IGST/Zero rated after having availing the benefit of Notification no. 79/2017-Customs, dated the 13.10.2017. The table detailed hereafter lists the number of Zero Rated Supplies/IGST export and the amount of IGST refund received.

Shipping Bill wise Detail of Export with payment of IGST on which refund claimed by the tax payer.			
Financial Year 2018-19 to 2019-20			
SR. NO.	S.B. NO.	S.B. DATE	IGST AMT.
1	4795545	11-06-19	4662531
2	4795544	11-06-19	3108354
3	4795567	11-06-19	7770886
4	4852218	13-06-19	3108354
5	4852334	13-06-19	4662531
6	5444887	09-07-19	7770886
7	5434553	09-07-19	7770886
8	5436030	09-07-19	7770886
9	6386301	21-08-19	8785617
10	6387416	21-08-19	8785617
11	6525214	27-08-19	3514246
12	6623408	30-08-19	5271370
13	6617786	30-08-19	8785617
14	6623935	30-08-19	5622795
15	6624446	30-08-19	1405698
16	7216183	26-09-19	8567520
17	7216238	26-09-19	1070940
18	7216084	26-09-19	8567520
19	7566925	14-10-19	2141880
20	7590265	15-10-19	1757123
21	7588256	15-10-19	8785617
22	8554441	27-11-19	8558592
23	8555488	27-11-19	8558592

24	8556233	27-11-19	8558592
25	8583447	28-11-19	3209472
26	1896152	08-02-19	339683
27	1896317	08-02-19	296252
28	2529257	06-03-19	3999
29	3002443	26-03-19	18295
30	3349362	08-04-19	204447
31	3349362	08-04-19	26318
32	3410666	11-04-19	487173
33	4175973	15-05-19	192598
34	4610377	01-06-19	194557
35	4727540	07-06-19	525652
36	4961010	18-06-19	8744
37	4961010	18-06-19	8744
38	7589878	15-10-19	8744
39	4984439	19-06-19	954915
40	5337595	04-07-19	526418
41	5679474	19-07-19	87494
42	5446235	09-07-19	26232
43	5443668	09-07-19	849741
44	5676383	19-07-19	396556
45	5856187	27-07-19	11643312
46	6244632	14-08-19	12145150
47	6057761	05-08-19	2139
48	6387927	21-08-19	26232
49	6622201	30-08-19	770656
50	6677211	03-09-19	11643312
51	6615738	30-08-19	17488
52	6839605	10-09-19	520658
53	6759572	06-09-19	50495
54	7134903	24-09-19	3048
55	6943366	16-09-19	68239
56	6980868	17-09-19	544809
57	7380215	04-10-19	23568
58	7173012	25-09-19	18038
59	7127143	23-09-19	67663
60	7216131	26-09-19	3136941
61	7215986	26-09-19	24046
62	7397371	04-10-19	241752
63	7250974	28-09-19	1391821
64	7328845	01-10-19	516265
65	7371679	03-10-19	169158
66	7382308	04-10-19	5685
67	7674603	18-10-19	346833
68	7620484	16-10-19	81115
69	7708897	19-10-19	16904
70	7839398	24-10-19	318396
71	8319961	18-11-19	284895
72	8355678	19-11-19	173046
73	8356128	19-11-19	340271
74	8569732	28-11-19	22953
75	8524477	26-11-19	384535
76	8612836	29-11-19	166378
		<b>Total</b>	<b>.198894485</b>

5. Further, as per the Notification No.16/2020-CT dated 23.03.2020 an amendment has been made by inserting following explanation to Rule 96(10) of CGST Rules, 2017 as amended (**With retrospective effect from 23.10.2017**).

*"Explanation.- For the purpose of this sub-rule, the benefit of the notifications mentioned therein shall not be considered to have been availed only where the registered person has paid Integrated Goods and Services Tax and Compensation Cess on inputs and has availed exemption of only Basic Customs Duty (BCD) under the said notifications."*

6. The tax payer had submitted a list of export made by them against which they claimed IGST refund for the period from February, 2019 to November, 2019 total amounting to Rs. 19,88,94,485/-. Therefore, the taxpayer is ineligible to refund claim on which they have not paid IGST during the time of procurement of raw material. The amount of erroneously taken refund is **Rs. 19,88,94,485/-** from February, 2019 to November, 2019 and the same is required to demanded/pay back along with applicable interest and penalty.

7. During the course of investigation, it was pointed out that the aforesaid refund of IGST paid on Zero Rated Supplies was erroneous in terms of Rule 96(10) of Central Goods and Service Tax Rules, 2017 as the export of goods had availed the benefits of Notification no. 79/2017-Customs dated 13.10.2017 and in terms of Notification No.16/2020-CT dated 23.03.2020. Thus, the refund being erroneous was required to be recovered/paid under the provisions of Section 74(5) of Central Goods and Service Tax Rules, 2017 along with interest and penalty.

8. The Government had introduced self assessment system under a trust based regime which casts the onus of proper assessment and discharging the liabilities of the tax on the taxpayer. Section 59 of the Central Goods and Services Tax Act, 2017 provides that *every registered person shall self-assess the taxes payable under this Act.* Thus, it appeared that the taxpayer had failed to self assess the eligibility of the refund thereby contravening the provisions of Section 59 of the Central Goods and Service Tax Act, 2017.

8.1. Whereas, Section 39(9) of the Central Goods and Service Tax Act, 2017 provides that -

*Subject to the provisions of sections 37 and 38, if any registered person after furnishing a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (4) or sub-section (5) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, investigation, inspection or enforcement activity, by the tax authorities, he shall rectify such omission or incorrect particulars in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed, subject to payment of interest under this Act;*

*Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of return for the month of September or second quarter following the end of the financial year, or the actual date of furnishing of relevant annual return, whichever is earlier."*

9. Whereas sub-section (1) of Section 74 provides that –  
*“where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any willful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty equivalent to the tax specified in the notice.”*

10. Whereas, in view of the aforesaid narrations, it appears that the taxpayer have contravened the following provisions of law:

- Rule 96(10) of the Central Goods and Services Tax Rules, 2017 along with the corresponding entry of the Gujarat State Goods and Services Act, 2017 read with Section 20 of the Integrated Goods and Service Tax Act, 2017 in as much as they had filed the refund of IGST paid on Zero Rated Supplies after availing the benefit of Notification no. 79/2017-Customs dated 13.10.2017.
- Section 39(9) of the Central Goods and Services Tax Act, 2017 along with the corresponding entry of the Gujarat State Goods and Services Act, 2017 read with the provisions of Section 20 of Integrated Goods and Service Tax Act, 2017 in as much as they have failed to pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return;
- Notification No.16/2020-CT dated 23.03.2020 under which an amendment has been made by inserting the following explanation to Rule 96(10) of CGST Rules, 2017 as amended (With retrospective effect from 23.10.2017).

*“Explanation.- For the purpose of this sub-rule, the benefit of the Notifications mentioned therein shall not be considered to have been availed only where the registered person has paid Integrated Goods and Services Tax and Compensation Cess on inputs and has availed exemption of only Basic Customs Duty (BCD) under the said notifications.”*

- Section 59 of the Central Goods and Services Tax Act, 2017 along with the corresponding entry of the Gujarat State Goods and Services Act, 2017 and provisions of Section 20 of the Integrated Goods and Service Tax Act, 2017 in as much as they have failed to self-assess the taxes payable under the provisions of the act and failed to reverse/pay the amount of erroneous refund of Integrated Goods and Service Tax as detailed above at para 4.

11. In terms of the provisions of Rule 142(1A) of the CGST Rules, 2017, DRC-01A was issued to the said tax payer on 22.03.2022 intimating their liability under Section 74(5) of the CGST Act, 2017 or to file any submissions against the above ascertainment in Part-B of DRC-01A on or before 28.03.2022.

12. Therefore, a show cause notice bearing F.NO.RFND/GST/CTP/OTH/40/2021 dated 31.03.2022 was issued to M/s. Vestas Wind Technology India Pvt. Ltd., having its principal place of business located at Plot No.37, Gallops Industrial Park-I, NH-8A Ahmedabad Rajkot Highway, Rajoda Village, Bavla Taluk, Ahmedabad, Gujarat, 382220 calling upon them to Show Cause to the Additional/Joint Commissioner of Central Tax and Central Excise, Ahmedabad-North Commissionerate, having his office

at 1<sup>st</sup> Floor, Custom House, Navrangpura, Ahmedabad 380 009 as to why: -

- (i) the extended period of limitation, prescribed under provisions of sub-section (10) of Section 74 of the Central Goods and Services Tax Act, 2017 and the corresponding entry of the Gujarat State Goods and Services Tax Act, 2017 and Section 20 of the Integrated Goods and Service Tax Act, 2017 should not be invoked against them for the reasons discussed above;
- (ii) total IGST of Rs. 19,88,94,485/- (Rupees Nineteen Crore Eighty Eight Lakhs Ninety Four Thousand Four Hundred Eighty Five Only) along with equivalent penalty should not be demanded, confirmed and recovered from the taxpayer under the provisions of sub-section (1) of Section 74 of the Central Goods and Services Tax Act, 2017 and the corresponding entry of the Gujarat State Goods and Services Tax Act, 2017 and Section 20 of the Integrated Goods and Service Tax Act, 2017 and;
- (iii) Interest at the rates prescribed should not be demanded and recovered from the taxpayer under the provisions of Section 20 (xxv) of the Integrated Goods and Service Tax Act, 2017 read with Section 50(1) of the Central Goods and Services Tax Act, 2017 and the corresponding entry of the Gujarat State Goods and Services Tax Act, 2017 and Section 20 of the Integrated Goods and Service Tax Act, 2017;
- (iv) total IGST of Rs. 19,88,94,485/- (Rupees Nineteen Crore Eighty Eight Lakhs Ninety Four Thousand Four Hundred Eighty Five Only) paid through ITC/cash, should not be appropriated against their outstanding GST tax liability as per para (ii) above.
- (v) Interest of Rs. 2,26,32,254/- (Rupees Two Crore Twenty Six Lakhs Thirty Two Thousand Two Hundred Fifty Four Only) paid through ITC/cash, should not be appropriated against their outstanding interest liability as per para (iii) above.
- (vi) Penalty under the provisions of Section 20 (xxv) of the Integrated Goods and Service Tax Act, 2017 read with Section 122(1) of the Central Goods and Service Tax Act, 2017 for the above contraventions.

**DEFENCE REPLY :-**

13. The said tax payer vide their letter dated 09.05.2022 submitted their written submission wherein at the outset, they denied all the allegations in the SCN. They submitted that the findings made in the SCN were not sustainable both on facts and in law, as would be evident from the grounds set out herein below, each of which is to be considered in the alternative and with prejudice to each other. The SCN passed by the Ld. Additional commissioner is erroneous in the application of law and hence is liable to be set aside.



14. They further submitted that the entire demand on account of erroneous refund amounting to INR 19,88,94,485 and interest amounting to INR 2,26,32,254 has been remitted by them vide DRC 03 as follows:

Sr. No.	DRC 03 reference number	Date of DRC 03	IGST (In Rs.)	Interest (In Rs.)
1	DC2405200016465	08/05/2020	9,73,63,794	1,11,96,574
2	DC2406200408868	30/06/2020	8,62,676	1,71,676
3	DC2407200007002	01/07/2020	10,06,68,015	1,12,64,004
		Total remittance	19,88,94,485	2,26,32,254

15. They further submitted that they made detailed submissions in their reply filed on 28 March 2022 after the issuance of Form DRC-01A dated 22 March 2022.

16. They contended that it is an established principle of law that a quasi-judicial authority is required to specifically provide reasons for not considering any submissions made by the Noticee in the SCN.

- i. Sunitadevi Singhania Hospital Trust v Union of India 2009 (233) E.L.T. 295 (S.C.);
- ii. Karthikeyan Foundation v Commercial Tax Officer, Ayanavaram Assessment Circle, Anna Nagar East, Chennai [2017] 98 VST 293 (Mad);
- iii. Padmavati Tubes v Commissioner of C. Ex. & ST, Vapi 2017 (351) E.L.T. 38 (Guj.)

17. The allegations in the captioned SCN cannot be confirmed on account of the lack of specific and cogent reasons for the non-consideration of material facts and records.

18. The impugned SCN directs them through para 12(ii) of the SCN to pay the penalty amount equivalent to the demand raised in the SCN. They submitted that the provisions of Section 74(1) of the CGST Act, 2017 are not applicable to the facts and circumstances of the present case. They submitted that the provisions of Section 74 of the CGST Act, 2017 can only be made applicable to situations wherein there is either non-payment/short payment of tax or erroneous refund or wrong availment/utilization of Input tax credit, owing to fraud or wilful misstatement or suppression of facts. Hence the most essential reason for invocation of Section 74 is the existence of any or all of the factors.

19. They had always kept the department from the initial date of issuance of summons completely abreast of its activities and transactions and has given immediate responses whenever called upon by the department to furnish any information or documentation. Hence in the instant case, the definition of the term 'Suppression' has not been satisfied and hence the invocation of Section 74 of the CGST Act, 2017 to impose a penalty in the instant case deserves to be set aside at the very outset.

20. They stated that it was incorrect to impose penalty under Section 74 of the act but the authorities had not appreciated the fact that the ingredients as stated above have not been incorporated in the SCN. The receipt of the erroneous refund has been accounted for in the books of accounts and the same has been paid back, which clearly reflects their intention to not suppress any facts.

21. They placed reliance on the following

- (i) M/s Rajasthali v. Joint Commissioner, Central Excise Commissionerate, Jaipur 2019 (9) TMI 1394-Cestat New Delhi
- (ii) M/s Bharat Aluminum Co Limited & Ors v. Commissioner of Central Excise, Raipur 2020(10) TMI-818 Cestat New Delhi
- (iii) Commissioner of Central Tax, Bengaluru South Commissionerate v. M/s Kailash Vahan Udyog Ltd 2019 (3) TMI 785-CESTAT BANGALORE
- (iv) M/s EID Parry (India) Limited v. GST & CE (Chennai North) 2019 (2) TMI 1104-Cestat Chenna
- (v) M/s Boutique Hotel India Private Limited v. CGST, CC & CE, Jodhpur-1 2019 (1) TMI 1174-Cestat New Delhi; and
- (vi) M/s Standard Auto General Engineers v. Commissioner of Central Excise & Service Tax, Meerut-I 2018 (7) TMI 703-Cestat Allahabad

22. The extended period of limitation has been invoked as per Section 74(10) of the CGST Act, 2017 vide para 12(i) of the SCN. They submitted that they have not consciously or deliberately withheld or misinterpreted any information considering the substitution made in the Rules. There was no intention on their part to defraud the revenue authorities or contravene any provisions of the law with an intent to evade payment of tax.

23. It is pertinent to mention that disallowance only introduced vide Notification No. 54/2018 dated 09 October 2018. They reiterated that once they acknowledged the fact that the refund was not eligible, the same was remitted with applicable interest even before the investigation process was concluded. In the addition to the remission of the refund amount erroneously claimed, they have time and again provided the documents and details as directed during the summons. They paid back immediately the refund claimed along with interest voluntarily. Thus, there was no fraud, collusion, wilful misstatement, suppression of facts or contravention of any law with an intent to evade payment of tax.

24. It is a well-settled principle as held by various courts that in cases where duty/tax is discharged before issuance of SCN or on pointed out by audit before issuance of SCN, invocation of a longer period is not invocable to impose an equal penalty

25. They drew attention to the fact that the payment of interest is done well before the issuance of SCN and the same can be seen from the copy of DRC-03 filed by them online. It is placed on record that they have paid the applicable interest and demand even well before the issuance of Form DRC-01A and the captioned SCN in Form DRC-01 and renders the allegations of demand of erroneous refund and interest thereupon as redundant and infructuous. The demand of interest raised vide the captioned SCN must be set aside without any delay or demur.

26. Without prejudice to previous submissions made in preceding paragraphs, they submitted that the revenue Authorities could not have proceeded against them even under Section 122(1) of the CGST Act, 2017 since there was no scope to impose a penalty given the facts and circumstances of the case.

27. The Penalty provision under Section 122 are general in nature and includes various offences which may require the assessee to pay a penalty on the occurrence of such offenses. They wish to contend that the SCN is silent as to under which sub-clause of section 122(1) they have committed the offence. They stated that the act of voluntary payment of erroneous refund cannot be stretched to be considered as any of the offense mentioned in Section 122. This warrants no levy of penalty under Section 122.

28. Hence, in light of various legal provisions as well as judicial decisions as cited by them in paragraphs supra; they submitted that the imposition of penalty on it vide the SCN is legally unsustainable and deserves to be set aside.

**PERSONAL HEARING :-**

29. The personal hearing in the matter was granted to the said tax payer on 22.06.2023. Shri Maulik Thakkar, Authorised representative appeared on behalf of the said tax payer and reiterated their written submission dated 09.05.2022. He further requested to decide the SCN on merit.

**DISCUSSION AND FINDINGS :-**

30. I have carefully gone through the records of the case, defence reply and submission made during the course of personal hearing.

31. I find that the issue to be decided is to whether the refund amount of Rs. 19,88,94,485/- taken by the said tax payer during the period from February, 2019 to November, 2019 is required to be demanded and recovered from them along with applicable interest and penalty or not.

32. I find that on the basis of information an inquiry was initiated against the said tax payer under Summons proceedings under Section 70 of the CGST Act, 2017 on 07.02.2020. During the course of investigation and scrutiny of documents it was revealed that the said taxpayer was exporting their finished/manufactured goods out of India under payment of Integrated Goods and Services Tax (in short "IGST") and availing benefit of refund in terms of Rule 96 of the Central Goods & Services Tax Rules, 2017 (in short "CGST Rules, 2017") although they were not eligible to claim such refund under the said rules.

33. Under the Central Goods and Services Tax Act, 2017 (CGST Act, 2017) and Rules made thereunder, an exporter can avail of refund borne on inputs either under LUT (Rules 89 to 94 of the CGST Act, 2017) or under the IGST route in terms of

Rule 96 of the said Rules. However, the said Rule 96, vide sub clause 10 provides an express debar to IGST refunds in case the exporter has received supplies on which the benefit of Notification No.48/2017-CT dated 18.10.17, Notification No.40/2017-Central Tax (Rate) dated the 23rd October, 2017 or Notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017 or Notification No.78/2017-Customs or Notification No.79/2017-Customs, both dated 13.10.2017 has been availed.

34. In the instant case, I find that the said tax payer has made exports on payment of IGST after availing the benefit of Notification No.79/2017-Customs, dated 13.10.2017.

**The provisions of Rule 96(10) of CGST Rules, 2017 are as under:-**  
**"96. Refund of integrated tax paid on goods or services exported out of India:-**

(1) .

(2) .

"(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have –

(a) received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18thOctober, 2017,published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),vide number G.S.R 1305 (E), dated the 18thOctober, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No. 40/2017-Central Tax (Rate), dated the 23rdOctober, 2017,published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),vide number G.S.R 1320 (E), dated the 23rdOctober, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rdOctober, 2017,published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rdOctober, 2017 has been availed; or

(b) availed the benefit under notification No. 78/2017-Customs, dated the 13thOctober, 2017,published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13thOctober, 2017 or notification No. 79/2017-Customs, dated the 13thOctober, 2017,published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),vide number G.S.R 1299 (E), dated the 13thOctober, 2017except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.

35. From the plain reading of above provisions, it can be construed that Rule 96 of the CGST Rules, 2017 deals with the procedure for refund of taxes paid on export of goods and services. Rule 96 (10) restricts the eligibility to claim refund of taxes paid on export in those cases where the exporter has received raw material under any of the scheme notified under

sub-rule 96(10) like deemed export, Advance Authorization/License, reduced rate of procurement by the merchant exporter etc.

36. This restriction was first introduced vide Notification No. 03/2018-Central Tax dated 23.01.2018, which got subsequently modified and amended by way of Notifications issued from time to time.

37. Vide Notification No. 39/2018-Central Tax dated 04.09.2018, the said Rule 96(10) of CGST Rules, 2017 was further amended as below :-

"6 In the said rules, with effect from the 23rd October, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely: -

"(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have -

(a) received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1305(E), dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1320(E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1321(E), dated the 23rd October, 2017 has been availed; or

(b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1299(E), dated the 13th October, 2017."

37.1 Thus, from the perusal of above notification, it can be construed that refund on exports cannot be availed by the exporter if the inputs procured by them have enjoyed benefits of certain notifications mentioned therein in the Rule 96(10) including the Advance Authorization benefits with retrospective effect from 23.10.2017.

38. Further, vide Notification No. 53/2018-Central Tax dated 09.10.2018, the Rule 96(10) was further amended with effect from 23.10.2017 which reads as:-

1. (1) These rules may be called the Central Goods and Services Tax (Eleventh Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect from the 23rd October, 2017.

2. In the Central Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23rd October, 2017, namely:-

"(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G. S.R 1305 (E), dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G. S.R 1320 (E), dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G. S.R 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R 1299 (E) dated the 13th October, 2017."

38.1 Thus, from the perusal of above notification, it can be observed that sub-clause (a) and (b) of sub-rule 10 of Rule 96 are merged and this notification is also made effective from 23.10.2017. It says that person claiming refund of IGST paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of Notifications as mentioned therein.

39. The subject matter pertaining to Rule 96 (10) of CGST Rules, 2017 was further amended by the issuance of Notification No. 54/2018-Central Tax dated 09.10.2018 and an exception was carved from the restriction imposed by sub-rule 96(10) of rule 96 for those exporters who are importing capital goods under the EPCG Scheme. This notification was made effective from the date of publication in the Official Gazette i.e. 09.10.2018.

Further, CBIC issued a **Circular No. 125/44/2019-GST** dated **18.11.2019**, wherein under the heading Restrictions imposed by sub rule (10) of Rule 96 of the CGST Rules, it was clarified in the para 52 of the said **Circular** that:-

"52. The net effect of these changes is that **any exporter who himself/herself imported any inputs/capital goods** in terms of notification Nos. 78/2017-Customs and 79/2017-Customs both dated 13.10.2017, before the issuance of the notification No. 54/2018 - Central Tax dated 09.10.2018, shall be eligible to claim refund of the Integrated tax paid on exports. Further, exporters who have imported inputs in terms of notification Nos. 78/2017-Customs dated 13.10.2017, after the issuance of notification No. 54/2018 - Central Tax dated 09.10.2018, would not be eligible to claim refund of integrated tax paid on exports. However, exporters who are receiving capital goods under the EPCG scheme, either through import in terms of notification No. 79/2017-Customs dated 13.10.2017 or through domestic procurement in terms of notification No. 48/2017-Central Tax, dated 18.10.2017, shall continue to be eligible to claim refund of Integrated tax

paid on exports and would not be hit by the restrictions provided in sub-rule (10) of rule 96 of the CGST Rules.”

40. Further, Hon'ble High Court of Gujarat in the Special Civil Application No. 15833 of 2018 & in matter of M/s. Cosmo Films Ltd. Vs UOI, in which the Constitutionality of the provision of Rule 96(10) of the CGST Rules, 2017 was challenged, passed an order dated 20.10.2020 and held that :-

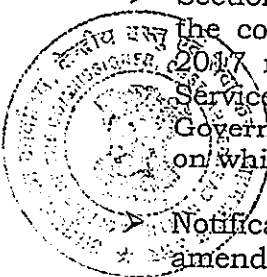
“However, it is also made clear that Notification No. 54/2018 is required to be made applicable w.e.f 23<sup>rd</sup> October, 2017 and not prior thereto from the inception of Rule 96(10) of the CGST Rules. Therefore, in effect Notification No. 39/2018 dated 04.09.2018 shall remain in force as amended by the Notification No. 54/2018 by substituting sub rule (10) of Rule 96 of CGT Rules, in consonance with subsection (3) of Section 54 of CGST Act and Section 16 of IGST Act. The Notification No. 54/2018 is therefore held to be effective w.e.f 23<sup>rd</sup> October 2017. Rule is made absolute to the aforesaid extent.”

41. In view of the above, the Notification No. 54/2018-Central Tax dated 09.10.2018 is made retrospective, effective from 23<sup>rd</sup> October 2017.

42. From the above discussion, I find that the said taxpayer had availed the benefit of Notification No.79/2017-Customs dated 13.10.2017 at the time of procurement of inputs and thereafter the finished /manufactured goods were exported on payment of IGST & refund was claimed of such IGST paid. The refund of IGST paid on Zero Rated export supplies will not be available if the claimant of such refund had availed the benefit of Notification 79/2017-Customs dated 13.10.2017. As per the provisions of Rule 96(10) of the CGST Rules, 2017, the said refund of IGST appeared to be inadmissible.

43. In view of the above, it appeared that the said taxpayer had contravened the following provisions of law:

- > Rule 96(10) of the Central Goods and Services Tax Rules, 2017 along with the corresponding entry of the Gujarat State Goods and Services Act, 2017 read with Section 20 of the Integrated Goods and Service Tax Act, 2017 in as much as they had filed the refund of IGST paid on Zero Rated Supplies after availing the benefit of Notification no. 79/2017-Customs dated 13.10.2017.
- > Section 39(9) of the Central Goods and Services Tax Act, 2017 along with the corresponding entry of the Gujarat State Goods and Services Act, 2017 read with the provisions of Section 20 of Integrated Goods and Service Tax Act, 2017 in as much as they have failed to pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return;
- > Notification No.16/2020-CT dated 23.03.2020 under which an amendment has been made by inserting the following explanation to Rule 96(10) of CGST Rules, 2017 as amended (With retrospective effect from 23.10.2017).



*“Explanation.- For the purpose of this sub-rule, the benefit of the Notifications mentioned therein shall not be considered to have been availed only where the registered person has paid Integrated Goods and Services Tax and Compensation Cess on inputs and has availed exemption of only Basic Customs Duty (BCD) under the said notifications.”*

- Section 59 of the Central Goods and Services Tax Act, 2017 along with the corresponding entry of the Gujarat State Goods and Services Act, 2017 and provisions of Section 20 of the Integrated Goods and Service Tax Act, 2017 in as much as they had failed to self-assess the taxes payable under the provisions of the act and failed to reverse/pay the amount of erroneous refund of Integrated Goods and Service Tax as detailed above.

44. I find that the said taxpayer in their defence reply has submitted that they acknowledge the fact that refund was not eligible and accordingly remitted the same along with interest. They further submitted that the provisions of Section 74(1) of the CGST Act, 2017 were not applicable in the facts and circumstances of the present case and also penalty was not leviable since they had paid the tax with interest before issuance of the show cause notice.

45. I find that the contention of the said tax payer is not correct as from the facts, it appeared that the taxpayer was fraudulently claiming refund of such IGST by filing shipping bills and received such refunds through automatic route, even when such exports were made towards fulfillment of their export obligation. This was nothing but a fraudulent way of encashment of unutilized ITC available in balance, as the exported goods were evidently manufactured out of exempted supplies received. It appeared that by following such modus operandi, the said taxpayer was able to get refund of such unutilized ITC in the guise of ITC paid on Zero-rated supplies, through automatic mechanism without any conditions, procedures, departmental scrutiny and by dodging the restrictive formula provided under Rule 89(4), 89(4A) 89(4B) or 89 (5), as the case may be. It therefore appeared that they had suppressed the erroneous refund of IGST paid on exports, it appeared that the taxpayer's liabilities were not properly discharged. The failure to properly discharge their Tax liability is utter disregard to the requirements of law and breach of trust deposited on them is outright act in defiance of law by way of suppression, concealment & non-furnishing value of erroneous refund with intent to evade payment of tax. It is a fact that the said tax payer did not pay the erroneous refund upto May-2020. It was only when the department had initiated inquiry against them they paid the tax along with interest. The above said erroneous refund of IGST paid on export, was unearthed after initiating inquiry by the officers of Central Tax, Ahmedabad North and therefore had the investigation not been initiated by this office, the said facts would have not come to light. All the above facts of contravention on the part of the Taxpayer had been committed with an intention to evade the payment of GST by suppressing the facts. Therefore, the same is required to be demanded from them under Section 74(1) of the CGST Act, 2017/Gujarat GST Act'2017 read with Section 20 of IGST Act'2017 by invoking extended period of five years.



46. I further find that the contention of the said taxpayer that penalty was not leviable since they had paid the tax with interest before issuance of the show cause notice is not correct.

The provisions of Section 74(5)&(6) of the CGST Act, 2017 reads as follows :-

(5) The person chargeable with tax may, before service of notice under sub-section (1), pay the amount of tax along with interest payable under section 50 and a penalty equivalent to fifteen per cent of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.

(6) The proper officer, on receipt of such information, shall not serve any notice under sub-section (1), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder.

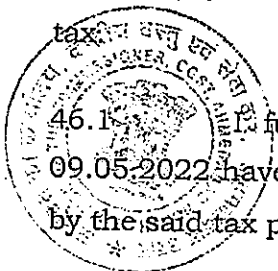
Section 74(5) read with Section 74(6) of the CGST Act, provides an opportunity for the taxpayer to ascertain the proper amount of tax, interest and penalty and settle the issue. At this stage the proceedings are closed on the basis of either a self-ascertainment by an assessee and acceptance of the same by the revenue or vice versa. However, if where there is no such closure then it provides for an avenue to continue the proceedings by way of issuance of Show Cause Notice as provided for under Section 74(1) of the CGST Act.

The provisions of Section 74(1) of the CGST Act, 2017 which reads as follows :-

(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty equivalent to the tax specified in the notice.

In view of the above provisions of law, I find that the contention of the said taxpayer that penalty is not imposable is not correct. They had an opportunity to settle the matter before issuance of Show Cause Notice by way of payment of tax along with interest payable under section 50 and a penalty equivalent to fifteen per cent of such

46. I further find that the said tax payer in their defence reply dated 09.05.2022 have relied upon certain case laws. I find that the said case laws referred by the said tax payer are distinguishable from the facts of the instant case.

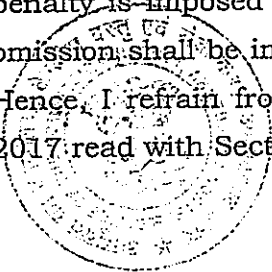


47. From the above facts, I hold that the said amount of IGST of Rs.19,88,94,485/- is liable to be demanded and recovered from the said tax payer under the provisions of Section 74(1) of the CGST Act, 2017 read with the Section 74(1) of the Gujarat GST Act, 2017 read with Section 20 of IGST Act, 2017 along with applicable interest under the provisions of Section 50 of the Act, ibid. I find that the said tax payer has paid the IGST amount of Rs.19,88,94,485/- and the same needs to be appropriated against the demand.

48. Further, as per Section 50(1) of the CGST Act, 2017 read with Gujarat GST Act, 2017, every person who is liable to pay tax in accordance with the provisions of this Act or the rules made there under, but fails to pay the tax or any part thereof to the Government within the period prescribed is liable to pay the interest at the applicable rate of interest. Since the said tax payer had failed to pay their Tax liabilities in the prescribed time limit, I find that the said tax payer is liable to pay the said amount along with interest. Thus, the said Tax is required to be recovered from the said tax payer along with interest of Rs.2,26,32,254/- on account of delayed payment of IGST under Section 50(1) of the CGST Act, 2017 read with Gujarat GST Act, 2017. I find that the said taxpayer has paid the interest amount of Rs.2,26,32,254/-.

49. As far as imposition of penalty under Section 74(1) of the CGST Act, 2017 read with Gujarat GST Act, 2017 is concerned, on perusal of the facts of the case and in view of the above discussion, I find that this is a fit case to levy penalty under 74(1) of the CGST Act, 2017 read with Gujarat GST Act, 2017 as they failed to pay the tax with the intend to evade the same. These facts would not have come to light had the department not initiated inquiry against the said tax payer. The assessee had thus, willfully suppressed the erroneous refund of IGST paid on exports with an intent to evade the Tax. Hence, I find that this is a fit case to impose penalty equivalent to the tax under Section 74(1) of the CGST Act, 2017 read with Gujarat GST Act, 2017.

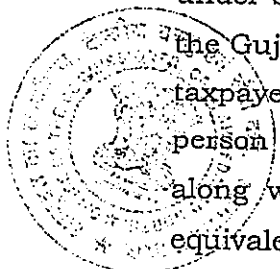
50. As far as imposition of penalty under Section 122(1) of the CGST Act, 2017 read with Section 20(xxv) of the Integrated Goods and Service Tax Act, 2017 is concerned, I find that Section 75(13) of the CGST Act, 2017 stipulates that where any penalty is imposed under Section 73 or Section 74, no penalty for the same act or omission shall be imposed on the same person under any other provision of this Act. Hence, I refrain from imposing any penalty under Section 122(1) of the CGST Act, 2017 read with Section 20(xxv) of the Integrated Goods and Service Tax Act, 2017.



51 In view of the above discussion and findings, I pass the following order :-

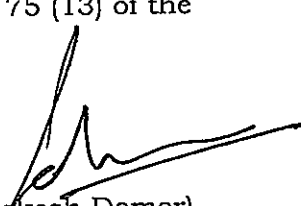
O R D E R

- (i) I invoke the extended period of limitation, prescribed under provisions of sub-section (10) of Section 74 of the Central Goods and Services Tax Act, 2017 and the corresponding entry of the Gujarat State Goods and Services Tax Act, 2017 and Section 20 of the Integrated Goods and Service Tax Act, 2017 against them for the reasons discussed above;
- (ii) I confirm the demand of IGST of **Rs.19,88,94,485/-** (Rupees Nineteen Crore Eighty Eight Lakhs Ninety Four Thousand Four Hundred Eighty Five Only) and order to recover the same from them under the provisions of sub-section (1) of Section 74 of the Central Goods and Services Tax Act, 2017 and the corresponding entry of the Gujarat State Goods and Services Tax Act, 2017 and Section 20 of the Integrated Goods and Service Tax Act, 2017 and;
- (iii) I order to appropriate the IGST of **Rs.19,88,94,485/-** (Rupees Nineteen Crore Eighty Eight Lakhs Ninety Four Thousand Four Hundred Eighty Five Only) paid through ITC/Cash against the demand of IGST liability as per para (ii) above;
- (iv) I order to demand interest at the rates prescribed and recover the same from them under the provisions of Section 20 (xxv) of the Integrated Goods and Service Tax Act, 2017 read with Section 50(1) of the Central Goods and Services Tax Act, 2017 and the corresponding entry of the Gujarat State Goods and Services Tax Act, 2017 and Section 20 of the Integrated Goods and Service Tax Act, 2017;
- (v) I order to appropriate the interest of **Rs.2,26,32,254/-** (Rupees Two Crore Twenty Six Lakhs Thirty Two Thousand Two Hundred Fifty Four Only) paid through ITC/cash, against their outstanding interest liability as per para (iv) above.
- (vi) I impose a penalty of **Rs.19,88,94,485/-** (Rupees Nineteen Crore Eighty Eight Lakhs Ninety Four Thousand Four Hundred Eighty Five Only) under Section 74(1) of the CGST Act, 2017 read with the Section 74(1) of the Gujarat GST Act, 2017 read with Section 20 of IGST Act, 2017 on the taxpayer. In terms of sub section (11) of Section 74 ibid, where any person served with an order issued under sub-section (9) pays the tax along with interest payable thereon under section 50 and a penalty equivalent to fifty per cent of such tax within thirty days of communication of the order, all proceedings in respect of the said notice



shall be deemed to be concluded;

- (vii) Since a penalty under Section 74 is already imposed, I refrain from imposing any penalty under Section 122(1) of the CGST Act, 2017, read with Section 20(xxv) of IGST Act, 2017, in terms of Section 75 (13) of the CGST Act, 2017.

  
(Lokesh Damor)  
Joint Commissioner  
Central GST & CE,  
Ahmedabad North

By RPAD / MAIL  
F. No. GST/15-13/OA-AE/2022

Date: 31.07.2023

To,  
M/s. Vestas Wind Technology India Pvt. Ltd.,  
Plot No.37, Gallops Industrial Park-1,  
NH 8A Ahmedabad Rajkot Highway,  
Rajoda Village, Bavla Taluk,  
Ahmedabad, Gujarat, 382220 .

Copy to:

1. The Commissioner, Central GST & Central Excise, Ahmedabad North.
2. The DC/AC, Central GST & Central Excise, Division-IV Ahmedabad North.
3. The Superintendent, Range-V, Division-IV, Central GST & Central Excise, Ahmedabad North with a request to create **Form GST DRC-07** and upload the same along with **OIO** electronically in terms of **DSR Advisory no.01/2018** dated **26.10.2018** of the ADG, Systems & Data Management, Bengaluru.
4. The AC/DC, Anti-Evasion, Central GST & Cx., Ahmedabad North.
5. The Superintendent (System), Central GST & Central Excise Ahmedabad North for uploading the order on website.
6. Guard File.

