[illegible] (अपील्स) का कार्यालय, केन्द्रीय वस्तु एवं सेवा कर और उत्पाद शुल्क
O/O THE COMMISSIONER (APPEALS), CENTRAL GST & EXCISE,

द्वितीय तल, [illegible] / 2nd Floor, [illegible]
[illegible], [illegible] Road,
राजकोट / Rajkot – [illegible]
Tele Fax No. [illegible]
Email: [illegible]

[illegible] :

	अपील / फाइल संख्या / Appeal / File No.	मूल आदेश सं / O.I.O. No.	दिनांक / Date
क	[illegible]	BHV-EXCUS-000-JC-32-2016-17	21.09.2016

ख अपील आदेश संख्या (Order-In-Appeal No.):

BHV-EXCUS-000-APP-088-2018-19

आदेश का दिनांक / Date of Order:	10.06.2018	जारी करने की तारीख / Date of issue:	14.06.2018

Passed by **Shri [illegible] A. [illegible], Commissioner, CGST & Central Excise, Kutch(Gandhidham)**

[illegible]

In pursuance to Board's Notification No. 26/2017 C.Ex.(NT) dated 17.10.2017 read with Board's Order No. [illegible] dated [illegible], Shri [illegible] A. [illegible], Commissioner, CGST & Central Excise, [illegible] (Gandhidham), has been appointed as Appellate Authority for the purpose of passing orders in respect of appeals filed under Section [illegible] of Central Excise Act, 1944 and Section 85 of [illegible] Act, 1994.

ग [illegible]
Arising out of above mentioned OIO issued by Additional/Joint/Deputy/Assistant Commissioner, Central Excise / Service Tax, Rajkot / Jamnagar / Gandhidham / Bhavnagar :

घ अपीलकर्ता & प्रतिवादी का नाम एवं पता / Name & Address of the Appellants & Respondent :-

1. M/s Investment & Precision Castings Limited, Nari Road, Bhavnagar - 364 003.

[illegible]
Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.

(A) [illegible]
Appeal to Customs, Excise & Service Tax Appellate Tribunal under Section 35B of CEA, 1944 / Under Section 86 of the Finance Act, 1994 an appeal lies to:-

(i) [illegible]
The special bench of Customs, Excise & Service Tax Appellate Tribunal of West Block No. 2, R.K. Puram, New Delhi in all matters relating to classification and valuation.

(ii) [illegible]
To the West regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at, 2nd Floor, Bhaumali Bhawan, Asarwa Ahmedabad-380016 in case of appeals other than as mentioned in para-1(a) above

(iii) [illegible]

The appeal to the Appellate Tribunal [illegible] be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise (Appeal) Rules, 2001 and shall be accompanied against one which at least should be accompanied by a fee of Rs. 1,000/-, Rs. 5000/-, Rs. 10,000/- where amount of duty demand/interest/penalty/refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asst. Registrar of branch of any nominated public sector bank of the place where the bench of any nominated public sector bank of the place where the bench of the Tribunal is situated. Application made for grant of stay shall be accompanied by a fee of Rs. 500/-.

(iv) [illegible]

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

(v) [illegible]

The appeal under sub section (2) and (2A) of the section 86 the Finance Act 1994, shall be filed in For ST.7 as prescribed under Rule 9 (2) & 9(2A) of the Service Tax Rules, 1994 and shall be accompanied by a copy of order of Commissioner Central Excise or Commissioner, Central Excise (Appeals) (one of which shall be a certified copy) and copy of the order passed by the Commissioner authorizing the Assistant Commissioner or Deputy Commissioner of Central Excise/ Service Tax to file the appeal before the Appellate Tribunal.

(vi) [illegible]

[illegible]

(i) [illegible]

(ii) [illegible]

(iii) [illegible]

[illegible]

For an appeal to be filed before the CESTAT, under Section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under Section 83 of the Finance Act, 1994, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute, provided the amount of pre-deposit payable would be subject to a ceiling of Rs. 10 Crores,

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

(i) amount determined under Section 11 D;

(ii) amount of erroneous Cenvat Credit taken;

(iii) amount payable under Rule 6 of the Cenvat Credit Rules.

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

(C) भारत सरकार को पुनरीक्षण आवेदन :
Revision application to Government of India:
इस आदेश की पुनरीक्षण याचिका निम्नलिखित मामलों में, केंद्रीय उत्पाद शुल्क अधिनियम, 1994 की धारा 35EE के प्रथम परंतुक के अंतर्गत अवर सचिव, भारत सरकार, पुनरीक्षण आवेदन ईकाई, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली-110001, को की जानी चाहिए।
A revision application lies to the Under Secretary, to the Government of India, Revision Application Unit, Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001, under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35B ibid:

(i) यदि माल के किसी नुकसान के मामले में, जब ऐसा नुकसान किसी कारखाने से किसी भंडारगृह के पारगमन के दौरान या किसी अन्य कारखाने या फिर किसी एक भंडारगृह से दूसरे भंडारगृह पारगमन के दौरान, या किसी भंडारगृह में या भंडारण में माल के प्रसंस्करण के दौरान, किसी कारखाने या किसी भंडारगृह में माल के नुकसान के मामले में।
In case of any loss of goods, where the loss occurs in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse

(ii) भारत के बाहर किसी राष्ट्र या क्षेत्र को निर्यात कर रहे माल के विनिर्माण में प्रयुक्त कच्चे माल पर भरी गई केन्द्रीय उत्पाद शुल्क के छूट (रिबेट) के मामलें में, जो भारत के बाहर किसी राष्ट्र या क्षेत्र को निर्यात की गयी है।
In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(iii) यदि उत्पाद शुल्क का भुगतान किए बिना भारत के बाहर, नेपाल या भूटान को माल निर्यात किया गया है।
In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

(iv) सुनिश्चित उत्पाद के उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट इस अधिनियम एवं इसके विभिन्न प्रावधानों के तहत मान्य की गई है और ऐसे आदेश जो आयुक्त (अपील) के द्वारा वित्त अधिनियम (नं.2), 1998 की धारा 109 के द्वारा नियत की गई तारीख अथवा समायावधि पर या बाद में पारित किए गए है।
Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec. 109 of the Finance (No.2) Act, 1998.

(v) उपरोक्त आवेदन की दो प्रतियां प्रपत्र संख्या EA-8 में, जो की केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001, के नियम 9 के अंतर्गत विनिर्दिष्ट है, इस आदेश के संप्रेषण के 3 माह के अंतर्गत की जानी चाहिए। उपरोक्त आवेदन के साथ मूल आदेश व अपील आदेश की दो प्रतियां संलग्न की जानी चाहिए। साथ ही केन्द्रीय उत्पाद शुल्क अधिनियम, 1944 की धारा 35-EE के तहत निर्धारित शुल्क की अदायगी के साक्ष्य के तौर पर TR-6 की प्रति संलग्न की जानी चाहिए।
The above application shall be made in duplicate in Form No. EA-8 as specified under Rule 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(vi) पुनरीक्षण आवेदन के साथ निम्नलिखित निर्धारित शुल्क की अदायगी की जानी चाहिए।
जहां संलग्न रकम एक लाख रूपये या उससे कम हो तो रूपये 200/- का भुगतान किया जाए और यदि संलग्न रकम एक लाख रूपये से ज्यादा हो तो रूपये 1000 -/ का भुगतान किया जाए।
The revision application shall be accompanied by a fee of Rs. 200/- where the amount involved in Rupees One Lac or less and Rs. 1000/- where the amount involved is more than Rupees One Lac.

(D) यदि इस आदेश में कई मूल आदेशों का समावेश है तो प्रत्येक मूल आदेश के लिए शुल्क का भुगतान, उपर्युक्त ढंग से किया जाना चाहिये। इस तथ्य के होते हुए भी की लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाए। / In case, if the order covers various numbers of order- in Original, fee for each O.I.O. should be paid in the aforesaid manner, not withstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lakh fee of Rs. 100/- for each.

(E) यथासंशोधित न्यायालय शुल्क अधिनियम, 1975 के अनुसूची-I के अनुसार मूल आदेश एवं स्थगन आदेश की प्रति पर निर्धारित 6.50 रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए।
One copy of application or O.I.O. as the case may be, and the order of the adjudicating authority shall bear a court fee stamp of Rs. 6.50 as prescribed under Schedule-I in terms of the Court Fee Act, 1975, as amended.

(F) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्य विधि) नियमावली, 1982 में वर्णित एवं अन्य संबन्धित मामलों को सम्मिलित करने वाले नियमों की और भी ध्यान आकर्षित किया जाता है।
Attention is also invited to the rules covering these and other related matters contained in the Customs, Excise and Service Appellate Tribunal (Procedure) Rules, 1982.

(G) उच्च अपीलीय प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट www.cbic.gov.in को देख सकते हैं।
For the elaborate, detailed and latest provisions relating to filing of appeal to the higher appellate authority, the appellant may refer to the Departmental website www.cbic.gov.in

Credit Rules, 2004 read with Section 11AC of the Central Excise Act, 1944. Ordered to appropriate the amount of Rs. 31,105/- paid by the appellant vide TR6 Challan No. 00003 dated 28.02.2014 towards penalty and also ordered for payment of outstanding amount by the appellant.

II (a) Disallowed CENVAT Credit of Rs. 1,07,310/- (Rupees One Lacs Seven Thousand Three Hundred and Ten only) under the provisions of Rule 14 of the CENVAT Credit Rules, 2004. Ordered to appropriate the payment made by the appellant vide debit entry No. 1377 dated 28.02.2014 in RG 23A Part II against the disallowed CENVAT credit mentioned above.

(b) Ordered to recover interest from the appellant on the above mentioned disallowed CENVAT credit under Section 11AA of the Central Excise Act, 1944. Ordered to appropriate the payment made by the appellant of Rs. 70886/- vide TR6 Challan No. 00004 dated 28.02.2014 against the interest liability and also ordered for payment of outstanding amount if any by the appellant.

(c) Imposed penalty of Rs. 1,07,310/- (Rupees One Lacs Seven Thousand Three Hundred and Ten Only) on the appellant under the provisions of Rule 15 of the CENVAT Credit Rules, 2004 read with Section 11AC of the Central Excise Act, 1944. Ordered to appropriate the amount of Rs. 53347/- paid by the appellant vide TR6 Challan No. 00004 dated 28.02.2014 towards penalty and also order for payment of outstanding amount by the appellant.

III. Ordered to recover interest of Rs. 1357/- from the appellant on excess availment of CENVAT Credit on capital goods in the year 2012-13 under Section 11AA of the Central Excise Act, 1944.

IV. Allowed the CENVAT Credit of Rs. 13,213/- (Rupees Thirteen Thousand Two Hundred and Thirteen Only) availed in Service tax on Membership Fees of various confederations.

2. Being aggrieved with the impugned order, the appellant filed the present appeal on the following grounds.

(i) Repair and maintenance charges paid by the appellant for windmill which generate electricity is being used by them in the manufacture of their final products and service of same is covered under the category of "input service" under Rule 2(l) of CCR, 2004 which provides that input services should be directly or indirectly used in or in relation to the manufacture of final products. It cannot be said that the definition of input service is restricted to the services used within the factory premises for manufacture of final products because the definition of "input service" is wider than the definition of "input". Appellant produced copy of O.A. No. BHV-EXCUS-000-APP-407-2017-18 dated 20.12.2017 issued by the Commissioner (Appeals), Rajkot in their own identical case, wherein Hon'ble Commissioner (Appeals) decided in favour of appellant.

(ii) Items namely Refractory Bricks, Copper wire, Indian Malachite and Pin are their regular inputs being used in the manufacturing of final excisable product and hence the same fall within the ambit of rule 2(k) of the CENVAT Credit Rules,2004. Definition of "input" is very wide and so long as it fulfills the test of having been used in the manufacture of the final product it would qualify as inputs and CENVAT credit on the same would be admissible.

(iii) Disallowance of CENVAT credit by the lower adjudicating authority is based on a different interpretation of CENVAT credit rules, 2004. There is no any evidence on record to establish willful intent to evade taxes or fraud or suppression of facts by the appellant which prove to impose penalty under Section 11AC read with 15(2) of CCR, 2004.

(iv) Appellant has paid the entire demand along with interest before the issuance of SCN, however the lower adjudicating authority has refused to take cognizance of Section 11AC(1)(c) of the CEA,1944. The said demand was paid under protest since the appellant intended to file appeal against the said disallowance.

(v) The demand issued to the appellant for the F.Y. ended 31.03.2014 was required to be issued within one year from the said date. The SCN is issued on 31.01.2016, which stands time barred by almost 10 months. Hence impugned order deserves to be quashed.

(vi) The appellant has relied on various case laws as per appeal memorandum.

4. Subsequently, in pursuance of Board's Notification No.26/2017-C.Ex.(NT) dated 17.10.2017 read with Board's Order No.05/2017-ST dated 16.11.2017, the instant appeal has been taken on hand for passing Order-In-Appeal.

5. Personal hearing in the case was fixed on 06.02.2018. Shri C R Sanghvi, Chartered Accountant and authorized representative appeared on behalf of the appellant. He reiterated that entire power generated from windmills is consumed and not sold and hence input CENVAT credit on repair and maintenance of windmills is allowable. He produced the copy of OIA No. BHV-EXCUS-000-APP-070-2017-18 dated 20.10.2017 issued by the Commissioner (Appeals), Rajkot in the same issue and in their own case, which has been decided in their favour. Regarding Refractory Bricks, Copper wire, Indian Malachite and Pin are their regular inputs being used in the manufacturing of final excisable product and hence the same fall within the definition of rule 2(k) of the CENVAT Credit Rules,2004 and should not be treated as capital goods, since they are consumed in the manufacturing process. They paid complete Service Tax on the disputed additions and there is no intention to defraud that has brought in OIO. He also submit that SCN has been issued beyond the prescribed time limit and same is time barred.

6. I find that, in case of instant appeal, the impugned order was received by the appellant on 18.11.2016 and date of filing of appeal is 11.01.2017. Hence, the appeal

have been filed within the stipulated time period and there is no delay in filing the appeal. The condition of pre-deposit also stand fulfilled.

7. I have gone through the grounds of appeal mentioned in the appeal memorandum, oral and written submission made by the appellant during personal hearing, statement of facts and records available on file. I proceed to decide the appeal on merit. I find that following issues in this appeal are need to decide.

(i) Whether CENVAT credit on the service of repair and maintenance of windmill is allowable?

(ii) Whether 100% CENVAT Credit availed by the appellant on items i.e. Refractory Bricks, Copper wire, Indian Malachite and Pin are correct or otherwise.

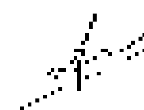
(iii) Whether in the present case penalty is imposable under Section 11AC of the Central Excise Act, 1944 or otherwise.

8. On going through the impugned order, I find that lower adjudicating authority has confirmed the demand of recovery of CENVAT credit taken on services used for repair and maintenance of wind mills on the grounds that appellant failed to produce any evidence that all electricity generated by the two windmills of appellant have been wholly used in their factory for manufacture of final excisable goods and the electricity so generated is not sold out/wheeled out. Further since the electricity generated by the wind mills is not directly supplied to the appellant but transferred to the appellant, it could be that the entire electricity generated at the wind mill is not so transferred and consumed and could be sold. I find that matter is no more res integra in view of the issue already decided by this office in the appellant own case vide O.A.No. [illegible]-EXCUS-[illegible]-APP-[illegible]-2017-18 dated [illegible].2017 issued by the Commissioner (Appeals), Rajkot, wherein it has been held that appellant is eligible to take Cenvat Credit of Service Tax. Without going further into this matter, I hold same views as taken earlier by this office that the appellant is eligible to take CENVAT Credit of Service Tax on repairs and maintenance of Windmills even if situated at a distant place from the factory premises.

9. As regards the second ground regarding consumption of refractory bricks, copper wire, Indian malachite & pins are concerned, the lower adjudicating authority has confirmed the demand that all these materials are falling under the definition of Capital goods under Rule 2(a) of the CCR, 2004. But the appellant submit that these materials are only integral part of the manufacturing process and are regularly used as inputs for the production of excisable goods and destroyed after single use, therefore, same are covered under the definition of input under rule 2(k) of the CCR, 2004.

10. As per Rule 2(a) of Cenvat Credit Rules 2004, definition of "capital goods" means :

(A) the following goods, namely :



(i) all goods falling under Chapter 82, Chapter 84, Chapter 85, Chapter 90, [heading 6805, grinding wheels and the like, and parts thereof falling under heading 6804 and wagons of sub-heading 8606092] of the First Schedule to the Excise Tariff Act;

(ii) pollution control equipment;

(iii) components, spares and accessories of the goods specified at (i) and (ii);

(iv) moulds and dies, jigs and fixtures;

(v) refractories and refractory materials;

(vi) tubes and pipes and fittings thereof; [ ]

(vii) storage tank; [and]

[(viii) motor vehicles other than those falling under tariff headings 8702, 8703, 8704, 8711 and their chassis [but including dumpers and tippers],]

From the above definition, Refractories and Refractory material are specifically mentioned in the definition of Capital goods. Accordingly Refractory Bricks, Indian Molochite (moulding sand) and Pins which are used in casting process are well within covered under the above definition of capital goods. The appellant has contested that definition of input is very wide therefore as these items are covered under definition of input under rule 2(K) of the CCR, 2004. The argument of appellant is not correct as these item are specifically included in the definition of capital goods list.

11. Further, Rule 4 of Cenvat Credit Rules 2004 deals with availment of Cenvat credit on capital goods. Rule 4(2)(a) Cenvat credit 2004 provides that "the Cenvat credit in respect of capital goods is available to the extent of 50% of the credit in the same financial year." The rest 50% Cenvat credit can be availed in the subsequent financial year. Accordingly I find that appellant is entitled to take 50% of Cenvat Credit during the year of receipt and balance of Cenvat credit in the subsequent year.

12. I rely the Hon'ble Supreme Court Judgment in the matter *Commissioner of Central Excise, Coimbatore & Others v. Jawahar Mills Ltd. & Others* reported at 2001 (132) ELT 3 (S.C.). The Supreme Court in the said case held as under:-

"4. The aforesaid definition of "capital goods" is very wide. Capital goods can be machines, machinery, plant, equipment, apparatus, tools or appliances. Any of these goods if used for producing or processing of any goods or for bringing about any change in any substance for the manufacture of final product would be "capital goods", and, therefore, qualify for availing MODVAT credit. Per Clause (b), the components, spare parts and accessories of the goods mentioned in Clause (a) used for the purposes enumerated therein would also be 'capital goods' and qualify for MODVAT credit entitlement. Clause (c) makes moulds and dies, generating sets and weighbridges used in factory of the manufacturers as capital goods and thus qualify for availing MODVAT credit. The goods enumerated in Clause (c) need not be used for producing the final product or used in the process of any change in any substance for the manufacture of final product and the only requirement is that the same should be used in the factory of the manufacturer. Thus, it can be seen that the language used in the explanation is very liberal."

The above mentioned decision of Hon'ble Supreme Court also followed by the Hon'ble High Court of Chhattisgarh, Bilaspur in the matter of Commissioner of Central Excise, Raipur Versus Century Cements reported at 2013 (290) E.L.T. 343 (Chhattisgarh), wherein the Hon'ble High Court held that any of these goods for producing or processing of any goods or for bringing about any change in any substance for the manufacture of final product would be "capital goods" and, therefore, qualify for availing MODVAT credit. In the case on hand, on examining the above issue, it is found that all the above stated articles are used for manufacture of finished goods as capital goods and in absence of any of the above stated items, manufacture of finished goods is not possible. Applying the above judgments, I find that appellant is eligible to avail the Cenvat Credit as per Rule 4(2)(a) of Cenvat Credit Rules, 2004 on the said items considering the same as capital goods. I also find that appellant immediately paid/reversed the Cenvat Credit along with interest on being pointed by the audit. I find that contentions regarding waiver of penalty made by the appellant has ample force. Since they have paid Cenvat Credit along with interest immediately on being pointed out by Audit and before issuance of show cause notice. I also find that there is no suppression of facts/misdeclaration with intent to evade payment of duty therefore, they deserve leniency in this issue. To buttress my view point, I place reliance on the decision of APPOLLO COMPUTER EDUCATION LTD vs COMMR. OF C. EX., MADURAI reported at 2011 (21) S.T.R. 33 (Tri. - Chennai), wherein keeping in view the Section 80 of Service Tax Act, the imposition of penalties under section 76 and 78 were set aside. Applying the ratio of said decision, I find that in the present case no penalty is required to be imposed under Section 11AC of the Central Excise Act, 1944 read with Rule 15 of the Cenvat Credit Rules, 2004.

10.1 In view of foregoing discussions and findings, the appeal filed by the appellant stands disposed off in above terms.

(P. A. Vasave)
Commissioner (Appeals)/
Commissioner,
CGST & Central Excise,
Kutch (Gandhidham)

F. No. V2/2/BVR/2017 Date: 10.05.2019

By Regd. Post A.D. / Speed Post

To

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1. The Chief Commissioner, CGST & C.Ex., Ahmedabad Zone, Ahmedabad.
2. The Commissioner, CGST & C.Ex., Bhavnagar.
3. The Additional Commissioner, CGST & C.Ex.(System), Bhavnagar.
4. Joint Commissioner CGST & C.Ex., Bhavnagar.
5. Guard File.