REGISTERED SPEED POST

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

Office of the Principal Commissioner RA and
Ex-Officio Additional Secretary to the Government of India
8th Floor, World Trade Centre, Cuffe Parade,
Mumbai- 400 005

F.No.196/20/ST/14-RA /1296 Date of Issue: 23.02.2021

ORDER NO. 01 /2021-ST(WZ)/ASRA/MUMBAI DATED 21.01.2021 OF THE GOVERNMENT OF INDIA PASSED BY SHRI SHRAWAN KUMAR, PRINCIPAL COMMISSIONER & EX-OFFICIO ADDITIONAL SECRETARY TO THE GOVERNMENT OF INDIA, UNDER SECTION 35EE OF THE CENTRAL EXCISE ACT, 1944.

Applicant : M/s Inventurus Knowledge Solutions Private Limited, Navi Mumbai.

Respondent : The Commissioner of Service Tax-II, Mumbai.

Subject : Revision Application filed, under section 35EE of the Central Excise Act, 1944 (made applicable to Service Tax vide Section 83 of the Finance Act, 1994) against the Order in Appeal No.PD/763-766/ST II/ 2014 dated 12.09.2014 passed by Commissioner Central Excise & Service Tax (Appeal-IV), Mumbai.

ORDER

This Revision Application has been filed by M/s Inventurus Knowledge Solutions Private Limited , Navi Mumbai (hereinafter referred to as "the applicant") against Order in Appeal PD/763-766/ST II/2014 dated 12.09.2014 passed by Commissioner Central Excise & Service Tax (Appeal-IV), Mumbai.

2. Brief facts of the case are that the applicant holders of Service Tax Registration No. AABC15573JST001 had filed 3 rebate claims for the service tax paid on services exported viz. Business Support Services totally amounting to Rs. 10,31,519/- (Rupees Ten Lakh, Thirty One Thousand, Five Hundred Nineteen only) under Rule 3 of the Export of Service Rules 2005 read with Notification No.11/2005-ST dated 19.04.2005 as amended, as shown below:-

TABLE

Sr. No.	Amount of Service Tax Rebate claimed (Rs.)	Date of Payment of Service Tax	Date of filing of Rebate claim
1.	2,46,599/-	31.10.2008	24.11.2009
2.	3,52,411/-	31.10.2008	30.11.2009
3.	4,32,509/-	31.10.2008	30.11.2009
TOTAL	**10,31,519/-**		

3. As it appeared during the scrutiny of claims that there was delay in filing of the aforesaid 3 rebate claims, three show cause notices were issued to the applicant proposing to reject these claims in terms of provisions of Section 11B of the Central Excise Act, 1994 as made applicable to Service Tax matters vide Section 83 of Chapter V of the Finance Act, 1994. After following due process of law, the original adjudicating authority vide Order-in-Original No. 2120/R(KHA)/09-10 dated 23.06.2010 rejected the aforementioned rebate claims of the applicant as time barred. Being aggrieved by the said Order in Original, the applicant filled an appeal before Commissioner of Central Excise & Service Tax (Appeal- IV).

4. Commissioner (Appeals) vide Order No. PD/763-766/ST II/2014 dated 12.09.2014 observed that the adjudicating authority has rightly rejected the rebate claims vide his Order dated 23.06.2010 and therefore upheld the same.

5. Being aggrieved by the aforesaid Order in Appeal, the applicant has filed the present Revision Application mainly on the following grounds:-

5.1. Section 11B of Central Excise Act, 1944 is not applicable to rebate claimed against the services exported under rule 5 of the Export of Service Rule, 2005 read with notification 11/2005-Service Tax as the notification does not provide for the same and therefore the rebate claim sought to be denied on the grounds of time barring is not sustainable. The application of rebate has been made as per the provisions of rule 5 of the Export of Service Rule, 2005 read with notification 11/2005-ST. The said notification 11/2005-ST provides the conditions, limitations and the procedures for granting of the rebate claim for the Service Tax and Cess paid on export of services and hence it is a complete provision for granting the rebate claim the provisions of Section 11B of the Central Excise Act, 1944 as made applicable to Service Tax matters vide section 83 of Chapter V of the Finance Act, 1994 cannot be made applicable to rebate claim in absence of any specific intention in the aforesaid notification.

5.2 This intention is also apparent from the fact that under the erstwhile Central Excise Rules, 1944, notification no. 41/94-CE was issued for specifying the procedure for rebate of duty paid on inputs used for export of goods under the erstwhile Rule 12 of the Central Excise Rules, 1944 wherein a specific condition (iv) specified that the refund claim is required to be filed within the time limit under section 11B. The provisions of section 11B have been more or less similar since then and therefore the provisions of section 11B of Central Excise Act, 1944 is not applicable in the present case as notification 11/2005 -ST does not make any reference to Section 11B. Thus the specific exclusion of the applicability of section 11B under the current notification is deliberate and with an aim to remove any time-limit for granting of rebate on export of services.

5.3 The filing of the rebate claim is only a procedural issue and delay in filing of the rebate claim does not bar the right of the appellant to avail the rebate of the tax paid on export. The basic requirement of claiming the rebate is export services and the payment of Service tax, which has been duly complied by them. The same view has been adopted by the Hon'ble Bombay High Court in the case of Uttam Steel Ltd Vs Union of India 2003 (158) E.L.T. 274 (Bom.). The relevant portion (Para 31 and 41 of the said judgment were reproduced by the applicant in the grounds of appeal).

5.4 During the course of personal hearing before the Commissioner (Appeals) they relied upon the judgment of Hon'ble Madras high court in case of Dorcas Market Makers Pvt. Ltd. versus Commissioner of Central Excise 2012 (281) E.L.T. 227 wherein it was held that Rule 18 of Central Excise Rules, 2002 is not subject to Sections 11A and 11B of Central Excise Act, 1944 and in that view, rebate cannot be rejected on ground of limitation. It is submitted that main contention of the Hon'ble Madras high court in holding that rebate claim cannot be rejected on the ground of limitation was that once Rule 18 of the Central Excise Rules gives the power to the authorities to issue notification prescribing conditions, limitation and procedures, the same have to be followed. It was further held that what was not prescribed in the notification cannot be imported into a notification. It was observed by the Hon'ble High Court that as no time limit was prescribed in the relevant Notification No. 19/ 2004 which is the statutory

notification issued under Rule 18, time limit prescribed under Section 11B is not applicable.

5.5 However the Hon'ble Commissioner (Appeal) in the impugned order has given finding that the above judgement on which the appellant has relied is not relevant as it is not about the notification under this act. It is submitted that such findings of the appellate authority is not correct. The scheme of notifications had export benefits considered in the case of Dorcas (supra) is similar to the scheme of rebate under service tax provisions contained in Finance Act or other rules made there under. Thus the facts of the case are similar to the present case and therefore the ratio of the same is applicable to the present case. In the judgement relied upon by them the notification under consideration was 19/2004 CE issued under rule 18 of Central Excise Rules, 2002 which grants rebate of the whole of the duty paid on all excisable goods falling under the First Schedule to the Central Excise Tariff Act, 1985 exported subject to such conditions or limitations, if any, and fulfillment of such procedure, as may be specified in the notification. However such notification did not prescribe any time limit for filing rebate claim. In the present case they have filed rebate claim under notification no. 11/2005 ST which grants rebate of service tax paid on export of services and such notification also does not provide any time limit to file rebate claim. It can be seen that the both the provisions are similar as the notification under which refund claims are filed relate to refund of duty paid export of goods/services and do not provide any time limit to file rebate claim. In view of the above rebate claim is required to be sanctioned.

5.6 The findings of the Ld Commissioner (Appeals) that the provisions of Section 11B will apply to the rebate claim filed by the applicant and therefore the time limit of one year from the date of export will apply are erroneous since the Notification No. 11/2005 ST does not provide for applying the provisions of Section 11B of the Central Excise Act. The provisions of export of services rule as well as Notification No. 11/2005 are separate and independent provisions for the purpose of granting rebate on the export of services and therefore reference is not required to be made to the other provisions of service tax. The provisions of Section 11B are specifically made applicable to refunds under rule 5 of Cenvat Credit Rules 2004. The Notification No. 11/2002-C.E. (N.T.), dated 1-3-2002 as superseded by 5/2006-C.E. (N.T.), dated 14-3-2006 specifically provides that the time limit of one year will apply to the refunds under the said provisions. However, there is no such specific reference in the Notification No. 11/2005. If the intention of the government was to provide the time limit for the export of services then the same would have been specifically provided in the notification. The fact that such a provision has not been incorporated in the notification shows the specific intention of the government for non-provision of time limit to the rebate of service tax paid on export of services. They rely on the judgment of Honble Tribunal in case of Kisan Sahkari Chini Mills Ltd. Versus Commissioner of C. Ex., Kanpur 1998 (104) E.L.T. 577, wherein it has been held that the provisions of section 11B will not apply to the refund of duty on account of return of goods under provisions of rule 173H of MODVAT Rules, since the said rules do not refer to the provisions of section 11B. Applying the ratio of the said judgment, it is submitted

that the provisions of section 11B do not apply in the case of export of services and thus, the rebate claim is not time barred.

6. In their written submissions dated 22.01.2020 filed during the previous personal hearing, the applicant reiterated the grounds made in Revision Application (appearing at paras 5.1 to 5.3 supra). The applicant additionally submitted as under:-

6.1 ..... The Appeal filed by Revenue before the larger Bench is dismissed in Dy. Commissioner of C. Ex. Chennai vs. Dorcas Market Makers Pvt. Ltd. 2015 (321) E.L.T. 45 (Mad.). Further appeal by Revenue before Supreme Court has also been dismissed in 2015 (325) E.L.T. A104 (S.C.). The scheme of notifications had export benefits considered in the case of Dorcas Market Makers (supra) is similar to the scheme of rebate under service tax provisions contained in Finance Act or Rules made thereunder. Thus, the ratio of Dorcas Market Makers (Supra) is directly applicable to the facts of the applicant. In the premises, the rebate claim is required to be sanctioned. Copy of Madras High Court Single Bench and Division bench mentioned above are enclosed as Exhibit-3A & 3B respectively.

6.2 Sub-section (1) of 11B of Central Excise Act, 1944 postulates that a person claiming the refund of any duty may make an application before expiry of one year from the relevant date. While sub-section (2) of section 11B outlines the power of Assistant Commissioner to pass an order and determine the amount to be refunded. Sub-section (3) declares no refund shall be made except as provided in sub-section (2). The power of Assistant Commissioner under sub-section (2) to order refund is protected by sub-section (3). Incidentally, sub-section (2) does not specifically empower the Assistant Commissioner to reject an application summarily on the ground that it was not in accordance with mandate contained in sub-section (1). It can be derived that Assistant Commissioner does not have power to reject the refund on the ground of time bar.

6.3 It may be noted that rebate of duty is governed separately by Section 12 and the entitlement to rebate would arise only out of a notification under Section 12(1). The definition of the expression "relevant date" under sub-section (5) of Section 11B does not take care of this contingency. [The applicant has reproduced paras 11 to 16 of Hon'ble Madras High Court's Judgment in Dy. Commissioner of C. Ex. Chennai vs. Dorcas Market Makers Pvt. Ltd. [2015 (321) E.L.T. 45 (Mad.)] in support of their contention.

6.4 In the Cenvat scheme, the credit on input can be taken immediately on receipt of inputs; they could have started utilizing the credit immediately after they have taken the credit; there is no time limit prescribed for use of the credit so taken; in other words, there is no outer time limit from the date of receipt of input services or from the date of taking credit beyond which the credit taken could not be utilized. Once the credit is utilized, then it amounts to payment of service tax and the refund, if any, due shall be subject to the time limit prescribed for claim for refund. The Hon'ble Tribunal in the case

of Swagat Synthetics Ltd. [2007 (220) ELT 949 (Tribunal)] as upheld by Hon'ble Gujarat High Court [2008 (232) ELT 413 (Guj.)] holding such accumulated credit was akin to credit in PLA claims not hit by time bar.

6.5 Assuming whilst denying that time limit is prescribed for export of services, the time limit is not mandatory but procedural requirement. A liberal view has to be taken for the interpretation to reduce the cost of goods exported. There are catena of decisions which lays down the said principles that the procedural faults should not be used to deny substantial benefits. With regard to interpretation of the beneficial Notification, they rely on the Hon'ble Supreme Court in the case of Tullow India Operations 2005 (189) E.L.T. 401(S.C.). (They have reproduced para 34 of the Hon'ble Supreme Court's Judgment in support of their contention).

6.6 The spirit of the notification is such that a liberal approach would be adopted while considering the condonation of delay in filing the refund application. The inadvertent delay, if any, needs to be condoned in the interest of the policy objective of the Government and also in view of the specific unqualified provision in the notification No.12/2013-ST for extension of time limit. (The applicant has reproduced para 5 of Hon'ble Tribunal's judgment in the case of Commissioner of Central Excise and Service Tax vs. Ws. SE Composite Ltd. [2016 (11) TMI 588-CESTAT Bangalore] in support of their contention). The ratio of some of the decisions applicable to their facts are cited below:

(i) Collector of C.Ex. vs. DCM 1990 (50) ELT 271 (T)
(ii) Ashima Dyecot vs. CCE, Ahmedabad 2011 TIOL 905 CESTAT Ahmd.
(iii) Commissioner vs. Associated Cement Company Ltd 2000 (116) E.L.T. A 66 (S.C.) (iv) APK Identification vs. C.C.E. 2012 TIOL 393 CESTAT Del.

6.7 The learned Commissioner (Appeals) did not record a speaking order on the issue agitated before him. He has mechanically rejected the rebate claim, without providing any reason for such disallowance. In Commissioner of Central Excise, Allahabad vs.U.P. State Sugar Corpn. Ltd., (2013) 30 taxmann.com 8 (SC), the issues that were raised before High Court were not discussed and dealt with by High Court except saying that case was not fit case to be interfered. The Hon'ble Supreme Court held as not proper disposal of the appeal and accordingly set aside the order.

7. A personal hearing in this case was held on 08.12.2020 which was attended by Shri Bhavin Mehta, Chartered Accountant and Shri Gururaj Mejari, Director, (Fin.) on behalf of the applicant. They reiterated their submission filed on 22/01/2020 during the previous personal hearing. Shri Indiraj Meena, Assistant Commissioner, Division VII, CGST, Navi Mumbai appeared online on behalf of the respondent department. He relied upon and informed the applicant about the following judgments which are in favour of the department on the matter.

1. UOI Vs Uttam Steels Ltd. [2015(319)ELT 598(S.C.)],
2. Hyundai Motors India Ltd. Vs Dept. of Revenue, Ministry Of Finance, 2017 (355) E.L.T. 342 (Mad.),
3. Sansera Engineering Pvt. Ltd. Vs Dy. Commissioner, Bengaluru, 2020 (371) E.L.T. 29 (Kar.)

The applicant requested 10 days' time to submit additional submissions, however, nothing has been received from the applicant thereafter.

8. Government has carefully gone through the relevant case records available in case files, perused the impugned Order-in-Original and Order-in-Appeal and considered oral & written submissions made by the applicant in Revision Application as well as during the personal hearing.

9. Government observes that the issue to be decided in this case is whether or not the Order in Original dated 23.06.2010 rejecting 3 rebate claims of service tax paid on services viz. Business Support Services, exported by the applicant totally amounting to Rs. 10,31,519/- has been rightly upheld by the Commissioner (Appeals) in terms of the provisions of Section 11 B of the Central Excise Act, 1944.

10. In terms of Section 11B of Central Excise Act, 1944, the 'relevant date" means

"SECTION 11B - Claim for refund of [duty and interest, if any, paid on such duty

[Explanation. — For the purposes of this section, -

(A) .....

(B) "relevant date" means, -

(a) ....

(b) ....

(c).... ;

(d) ....

(f) in any other case, the date of payment of duty"

10.1 Government, from the Table at para 2 supra observes that in all the three cases the date of payment of Service Tax is 31.10.2008 whereas the dates of filing rebate claims are 24.11.2009,30.11.2009 and 30.11.2009 respectively. Hence, these rebate claims totally amounting to Rs.10,31,519/- are rejected as time barred by the lower authorities in terms of the provisions of Section 11 B of the Central Excise Act, 1944, as made applicable to matters relating to Service tax by Section 83 of Finance Act, 1994.

11. The applicant has contended that in the absence of any time limit prescribed under Rule 18 of the Central Excise Rules, 2002 / Notification No. 19/2004 and also in view of judgment of the Hon'ble Madras High Court in the case of Dorcas Market Makers Pvt. Ltd. reported in 2015 (321) E.L.T. 45 (Mad.) confirmed by the Hon'ble Apex Court, the rebate of duty under Rule 18 should be as per the Notification issued by the Central Government which prescribes the conditions, limitations and procedures for considering the claim for refund. The applicant has further contended that the limitation prescribed under sub-section (1) of 11B of the Act has not been made applicable under the Notification No. 19/2004 during the relevant period and this intention is also apparent from the fact that Notification No.41/94-CE issued under erstwhile Central Excise Rules, 1944 contained a specific condition (iv) which specified that the refund claim is required to be filed within the time limit under Section 11B, ibid. Further, relying on Hon'ble Supreme Court's judgment in Tullow India Operations 2005(189)ELT 401(S.C.) the applicant submitted that inadvertent delay, if any, needs to be condoned in the interest of the policy objective of the Government and also in view of the specific unqualified provision in the notification No. 12/2012-ST for extension of time limit.

12. Government observes that Hon'ble High Court Madras dismissed writ petition filed by Hyundai Motors India Ltd. [reported in 2017 (355) E.L.T. 342 (Mad.)] and upheld the rejection of rebate claim filed beyond one year of export in its order dated 18.04.2017. Hon'ble High Court in the said Order dated 18.04.2017 cited its own Order in Delphi-TVS Diesel Systems Ltd. v. CESTAT, Chennai, reported in 2015 (324) E.L.T. 270 (Mad.), which had held that Rules cannot prescribe a different period of limitation or a different date for commencement of the period of limitation. The relevant Paragraph (29) of the order is extracted hereunder:-

> "8. *For examining the question, it has to be taken note of that if a substantial provision of the statutory enactment contains both the period of limitation as well as the date of commencement of the period of limitation, the rules cannot prescribe over a different period of limitation or a different date for commencement of the period of limitation. In this case, sub-section (1) of Section 11B stipulates a period of limitation of six months only from the relevant date. The expression "relevant date" is also defined in Explanation (B)(b) to mean the date of entry into the factory for the purpose of remake, refinement or reconditioning. Therefore, it is clear that Section 11B prescribes not only a period of limitation, but also prescribes the date of commencement of the period of limitation. Once the statutory enactment prescribes something of this nature, the rules being a subordinate legislation cannot prescribe anything different from what is prescribed in the Act. In other words, the rules can*

occupy a field that is left unoccupied by the statute. The rules cannot occupy a field that is already occupied by the statute."

12.1 It is pertinent to note that despite referring to both the case laws viz. Deputy Commissioner v. Dorcas Market Makers Pvt. Ltd. 2015 (321) E.L.T. 45 (Mad.), and 2015 (325) E.L.T.A104 (S.C.) (relied upon by the applicant in the present case), the Hon'ble High Court Madras in the case of M/s. Hyundai Motors India Limited vs. The Department of Revenue [2017 (355) E.L.T. 342 (Mad.)] has held that the rules cannot occupy a field that is already occupied by the statute.

13. Further, Hon'ble High Court of Karnataka in Sansera Engineering Pvt. Ltd [2020 (371) ELT 29 (Kar.)] after considering applicant's argument that Notification No. 41/94-C.E. did contain the time limit referring to Section 11B of the Act and consciously, the same was omitted in the Notification No. 19/2004-C.E. (N.T.), issued superseding the previous Notification No. 41/1994-C.E, and also distinguishing both the case laws viz. Deputy Commissioner v. Dorcas Market Makers Pvt. Ltd. 2015 (321) E.L.T. 45 (Mad.), and 2015 (325) E.L.T.A104 (S.C.), held that *'claim for rebate can be made only under impugned Section 11B ibid and it is not open to subordinate legislation to dispense with requirements of Section 11B ibid'*. Hon'ble High Court of Karnataka in its judgment dated 22.11.2019 also observed as under:

8. The primary ground of challenge to the orders impugned is relating to the applicability of Section 11-B of the Act to the Notification No. 19/2004 issued under Rule 18 of the Rules. It is not in dispute that the Notification No. 41 of 1994/C.E. holding the field for about 10 years did prescribe the time-limit for availing the refund of duty. The omission of the time limit in the subsequent Notification 19/2004 was considered by the Hon'ble High Court of Madras in the case of Dorcas Market Makers Pvt. Ltd., supra, it was held that the rebate of duty under Rule 18 should be as per the Notification issued by the Central Government. Notification No. 19/2004 did not contain the prescription regarding limitation, a conscious decision taken by the Central Government.

9. Much emphasis was placed by the Learned Counsel on the decision of Dorcas Market Makers Pvt. Ltd., supra. The challenge made to the said decision by the Revenue before the Hon'ble Apex Court was dismissed at the admission stage. In view of the recent judgment of the Hon'ble Apex Court in Uttam Steels supra, the decision of Dorcas Market Makers Pvt. Ltd., supra as well as the other judgments referred to by the Learned Counsel for the petitioners would not come to the aid of the petitioner. The Division Bench of the Hon'ble Madras High Court has considered the same in its later decision of M/s. Hyundai Motors India Ltd., supra and

following the recent judgment of M/s. Uttam Steels Ltd., supra has answered the issue in favour of the Revenue.

14. Government also observes that Hon'ble CESTAT Principal Bench, New Delhi in Vodafone Mobile Services Limited Vs Commissioner of ST, New Delhi [2019(29) G.S.T.L. 314(Tri.-Del.) while deciding whether the time limit prescribed under Section 11B of the Central Excise Act, 1944 is applicable to the rebate claims filed under Notification No. 11/2005-S.T., dated 19-5-2005, observed that -

.....*"We notice that provision of Section 11B of the Central Excise Act, 1944 which deals with excise duty, has been made applicable for Service Tax vide Section 83 of the Finance Act, 1994. This would imply that the time limit of one year from the payment of tax for filing of refund claim would apply in respect of Service Tax refund also. Irrespective, there is no time limit set out in the respective notifications; it is otherwise the settled position of law that even if a law is silent on the time limit applicable, a reasonable time limited has to be read into the law. The decision of the Hon'ble High Court (Bombay) in the case of Everest Flavours Ltd. v. Union of India - 2012 (282) E.L.T. 481 (Bom.) is being relied upon. In this judgment, the decision of Hon'ble Apex Court in the case of Government of India v. Citedal Fine Pharmaceutical - 1989 (42) E.L.T. 515 (S.C.) was relied upon.*

15. Government observes that Notification No. 12/2013-S.T., dated 1st July, 2013 provides exemption to the services provided in SEZ Unit or developer of SEZ for authorized operations. The Notification sub-clause (iii) (e) of Clause (3) reads as follows :-

'The claim for refund shall be filed within one year from the end of the month in which actual payment of Service Tax was made by such developer or SEZ Unit to the registered service provider or such extended period as the Assistant Commissioner of Central Excise or the Dy. Commissioner of Central Excise, else the case may be, shall permit'.

15.1 It is observed from the aforesaid Clause that for the refund claims which could not be filed within one year of the relevant date, the Assistant Commissioner/Dy. Commissioner of Central Excise, as the case may be, are vested with the power to condone the said delay to such extended period as they deem fit. Government observes that these provisions for condonation of delay are applicable only to claim of refund filed in respect of services provided in SEZ unit or developer of SEZ for authorized operations under Notification No. 12/2013-ST, ibid. As the present claims for rebate have been filed by the applicant under Notification No. 11/2005-S.T. dated 19-5-2005 for which time limit prescribed under Section 11B of the Central Excise Act, 1944 is applicable, the

reliance placed by the applicant on CCE & ST Commissioner of Central Excise and Service Tax Vs. SE Composite Ltd. [2016 (11) TMI 588-CESTAT Bangalore], as well as other 4 case laws at para 6.6 supra, is misplaced.

16. Government, applying the ratio of the judgments discussed hereinabove at paras 11 to 14 supra, holds that rebate claims filed after one year's time limit from the relevant date stipulated under Section 11B of Central Excise Act, 1944 in the instant cases are clearly hit by time limitation clause.

17. In the light of the detailed discussions herein above, Government does not find any reason to modify the Order in Appeal PD/763-766/ST II/2014 dated 12.09.2014 passed by Commissioner Central Excise & Service Tax (Appeal-IV), Mumbai upholding Order-in-Original No. 2120/R(KHA)/09-10 dated 23.06.2010, and therefore upholds the same.

18. Revision application is rejected being devoid of merits.

21/01/2021

(SHRAWAN KUMAR)
Principal Commissioner & ex-Officio
Additional Secretary to Government of India

ORDER No. 01/2021-ST(WZ) /ASRA/Mumbai DATED 20.01.2021

To,
M/s Inventurus Knowledge Solutions Private Limited,
Unit No. 204, 2nd Floor, Building No. 5, Serene Properties Pvt. Ltd-SEZ,
Thane Belapur Road, Mind Space Airoli,
Navi Mumbai-400708

Copy to:

1. Commissioner of Central Goods & Services Tax, Navi Mumbai, CBD Belapur, 1st Floor, CGO Complex, CBD Belapur,Navi Mumbai-400614
2. Commissioner Of Central Goods & Services Tax, Raigad Appeals, 5th Floor, C.G.O. Complex, CBD Belapur, Navi Mumbai-400614
3. The Assistant Commissioner, Division VII, CGST, Navi Mumbai, 5th Floor C.G.O. Complex, CBD Belapur, Navi Mumbai-400614
4. Sr. P.S. to AS (RA), Mumbai
5. Guard file,
6. Spare copy.

ATTESTED
अधीक्षक
Superintendent
रिवीजन एप्लीकेशन
Revision Application
मुंबई इकाई, मुंबई
Mumbai Unit, Mumbai