OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX
PLOT NO. 6776/B-1, "SIDDHI SADAN" BUILDING,
NARAYAN UPADHAYAY MARG,
BHAVNAGAR – 364 001.

F. No. V/15-125/STC(ADJ)/TOU/2004-05

Date of order : 27.12.2012
Date of issue : 02.01.2013

Passed by Shri Harcharan Singh, Additional Commissioner.

Order-in-Original No. 32/ADC/BVR/2012-13

Any person(s) deeming himself aggrieved by this order may appeal against this order to the Commissioner, Central Excise (Appeals), Central Excise Bhavan, Race Course Road, Rajkot 364 001 within 60 days from the date of its communication. The appeal should bear a Court Fee stamp of Rs. 2.50 paise only.

The appeal should be filed in Form ST-4 in duplicate as per the provisions of Section 85 of the Finance Act, 1994, read with Rule 8 of the Service Tax Rules, 1994.

- It should be accompanied with the following :
- Copy of appeal in duplicate.
- Copies of the order, one o which shall be certified copy of the order must bear a Court Fee stamp of Rs. 2.50 paise as per Schedule I to the Article of the Court Fee Stamp Act, 1870.
- Proof of payment of Service Tax, penalty, interest etc.

Sub: - Show Cause Notice No.BVN/S.TAX/CTY/SCN/091/04-05 dated 23.03.2005.

Brief facts: -

1. M/s Shiv Eagle Travels (Eagle Travels), Vadva, Panwadi, Pil Garden, Bhavnagar (hereinafter referred to as the "Noticee") were providing service namely the "Tour Operator Service" since 01.04.2000 which is a taxable service as defined under Section 65 of Chapter V of the Finance Act, 1994 (32 of 1994) without following the provisions of the Finance Act, 1994 and the Service Tax Rules, 1994 namely the following: -

(a) Did not take the Service Tax Registration as per Section 69 of the Finance Act, 1994;
(b) Did not pay the Service Tax as per Section 68 of the Finance Act, 1994 on the services rendered by them ;
(c) Did not file Returns as per Section of the Finance Act, 1994.

2. The Noticee was requested by the department vide various letters/notices to get themselves registered and pay the Service Tax as per provisions of the Finance Act, 1994. However, they did not follow the directives. Therefore, summons was issued on 03.12.2003 calling them to appear before the Superintendent of Central Excise (Service Tax) and produce evidence / documents. However, Noticee did not appear before the Superintendent of Central excise (Service Tax). Further, it was gathered by the department that the Noticee had provided Tour Operator Service during the period from 01.04.2000 to 31.012.2004 for taxable value of Rs 1,94,36,860/-.

3. As per provisions of Section 68 of the Finance Act, 1994 read with Rule 6 of the Service Tax Rules, 1994, every person providing taxable service to any person shall pay the Service Tax at the rate specified in Section 66 of the said Act in such manner and within such period as may be prescribed.

4. As per Section 69 of the Finance Act, 1994 read with Rule 4 of the Service Tax Rules, 1994 every person liable for paying the Service Tax is required to make an application for registration within a period of 30 days from the date on which the Service Tax under Section 66

of the said Act is levied. In case a person commences the business of providing a taxable service after such service has been levied, he is required to make an application for registration within a period of 30 days from the date of such commencement.

5. As per provision of Section 70 of the Finance Act, 1994 read with Rule 7 of the Service Tax Rules, 1994 every person liable to pay Service Tax himself assess the tax due on the services provided by him and shall furnish to the Superintendent of Central Excise, a return in the prescribed form ST-3 by 25th of the month following the particular half year.

6. Since the Noticee did not comply with the above provisions of the Finance Act, 1994 and Service Tax Rules, 1994 and did not pay the Service Tax on the taxable value of Rs 1,94,36,860/- covering the period from 01.04.2000 to 31.12.2004, Assistant Commissioner, Central Excise, Service Tax Division, Bhavnagar issued show cause notice No. BVN/S.TAX/ CTY/SCN/091/04-05 dated 23.03.2005 proposing the following actions :

(i) Determination and recovery of Service Tax amount as per Section 73(2) of the Finance Act, 1994 on the taxable value of Rs 1,94,6,860/- for rendering Tour Operator Service at appropriate rates provided under Section 66 of the Finance Act, 1994 along with Education Cess under Section 91 read with Section 95 of the Finance Act, 2004 and recovery thereof ;

(ii) Recovery of interest at appropriate rate as provided under Section 75 of Finance Act, 1994 on the amount of Service Tax as determined above ;

(iii) Imposition of penalty under Section 76,67 and 78 of the Finance Act, 1994.

7. **Defence Reply and personal hearing** :

(a) The Noticee filed their defence reply dated 13.04.2005 to the show cause notice mainly stating as under :

(b) (a) The demand is highly inappropriate, unjust, illegal and without any support. They had obtained a Registration Certificate No BVN/S.TAX/ XX/1/TAO/017/04-05 in Form ST-2 under the category of Travelling Agent Services. Before the amendment on 10.09.2004 in Finance Act, 1994, they were not included in the definition of "Tour Operator". They did not possess any vehicle which conformed the definition of 'a tourist vehicle' as provided under Section 2 (43) of the Motor Vehicles Act, 1988 read with Rule 128 of Central Motor Vehicle Rules, 1989.

(b) None of the vehicles under the dispute is a tourist vehicle as defined in Section 21(43) of the Motor Vehicles Act, 1988. The vehicles are Contract Carriages but none of them has been constructed or adopted and equipped and maintained in accordance with such specifications as provided in Rule 128 of the Central Motor Vehicles Rules, 1989. That they have already submitted copies of the certificates issued by RTO in respect of those vehicles certifying that the said vehicles are not Tourist vehicles.

(c) The reliance place by the adjudicating authority on the decision of Shri Pandian Travels Vs CCE Chennai-II is not correct as this decision is based on Division Bench judgement of the same High Court in case of Secretary, Federation of Bus Operators' Association of Tamilnadu, Chenanai Vs Union of India cannot be in contravention since the Division Bench has decided that if the contract Carriage does not comply Section 2 (43) read with Rule 128 of the said Rules, such vehicles are not required to pay the Service Tax. The Central Government has issued Notification No. 25/2004-Service Tax dated 10.09.2004 wherein under clause (g) the service provided by the Tour Operator other than a Tour Operator engaged in business of operating tours in a Tourist Vehicle covered by the permits granted under Motor Vehicles Act, 1988 or rules made there under in relation to a tour are exempted from Service Tax leviable thereon prior to

period of 10.9.2004 and the definition of "Tour Operator" has been amended so as to include a person engaged in the business of planning, scheduling and organising or arranging tours by any mode of transport including tourist vehicles. These two notifications supported the arguments made by us before the Superintendent, Central Excise.

(d) The point involved in this case is whether the services provided by the appellant is a taxable service within the ambit of the term 'Tour Operator' as defined under Section 65 of Chapter V of the Finance Act, 1994 and to appreciate the issued in its proper perspective, it is important to look into the legal provisions of Finance Act, 1994.

The definition of 'Tourist vehicle' and 'Tour Operator' as per Section 65 of the Finance Act, 1994 as amended reads as under :

(i) Tour : Tour means a journey from one place to another irrespective of distance between such places ;

(ii) Tourist Vehicle : Tour Vehicle has the meaning assigned to it in clause 43 of Section 2 of Motor Vehicles Act, 1988 ;

(iii) Tour Operator : Tour Operator means any persons engaged in the business of operating tour in a Tourist Vehicle covered by a permit granted under the Motor Vehicles Act, 1988 (59 of 1988) or the rules made there under.

The charging section for levy of Service Tax on the services provided by a Tour Operator is contained in clause (n) of clause 54(104) of the Act which provides as under :

Taxable Service means any service provided to any person by a tour operator in relation to a tour.

On plain reading of the definition 'Tour Operator' it is observed that the following three criteria should be satisfied for the purpose of levy under 'Tour Operator'.

(i) The person should be engaged in the business of operating tour in a tourist vehicle;

(ii) Tourist Vehicle should be covered by a permit granted under the Motor Vehicles Act, 1988 (59 of 1988) or the rules made there under ;

(iii) Tourist Vehicles should be within the meaning of section 2 (43) of the Motor Vehicles Act, 1988.

What is important in this matter is that the vehicle should be Tourist Vehicle as contemplated under Section 2(43) of Motor Vehicles Act and covered by a permit granted under the Motor Vehicles Act, 1988. The permit need not be Tourist Permit under the Motor Vehicles Act, 1988. In other words, what is required is not a Tourist Permit but vehicle should be a Tourist Vehicle within the meaning of section 2(43) of the Motor Vehicles Act, 1988 by the Tour Operator in his business.

In this context, the definition of 'Tourist Vehicle' as defined in Section (43) of the Motor Vehicles Act, 1988 reads as under :

'Tourist Vehicle' means a contract carriage constructed or adopted and equipped or maintained in accordance with such specifications as may be prescribed in this behalf.

(i) The perusal of the above definition of 'Tourist Vehicle', it reveals that a tourist vehicle must be a contract carriage which should be constructed or adapted and equipped or maintained in accordance with such specification as may be

prescribed in this behalf. The specifications of a Tourist Vehicle have been prescribed under Rule 128 of the Central Motor Vehicle Rules, 1989.

(ii) It may be seen that the department is erroneously holding that these vehicles though not constructed or adapted and equipped or maintained in accordance with such specifications specified under Rule 128 of the Central Motor Vehicles Rules, 1989 are Tourist Vehicles.

In this context, para 14,24 and 36 of the judgement and order of the High Court of Madras in case of Secretary, Federation of Bus Operators' Association of Tamil Nadu Vs. Union of India – 2001 (134) ELT 618 (madras) reads as under :

"14.At this juncture, it will be seen that as per Section 2(43) of the Motor Vehicles Act, the Motor Vehicles Rules specifically provide the conditions for a vehicle being recognised as a "Tourist Vehicle" under section 2 (43). We can conveniently refer to Rule 128 of the Motor Vehicles Rules which provides the conditions for a tourist vehicle other than motor cabs, maxi-cab, camper's van, house trailer which a tourist vehicle shall conform to. Number of specifications are given in that rule in respect of dimension, structure, door arrangement, ventilation, luggage space, seating arrangement, painting, furnishing, lighting, fitting and accessories etc . In short, Rule 128 specified the standard of comforts which are required to be there for being recognised as the 'tourist vehicle' under the Central Motor Vehicles Rules. We have therefore no hesitation to hold that the first and foremost condition for a person to be held as a "Tour Operator" within the meaning og Section 65(52) of the Finance Act is that he must be engaged in the business of operating tours in a 'tourist vehicle' in terms of Section 2 (43) of the Motor Vehicles Act and in no other type of vehicles and therefore necessary such vehicle must conform to the conditions prescribed under Rule 128 of the central Motor Vehicles Rules.

However, it must be remembered that in the present case, we are not concerned with the two kinds of permits. The question posed before us is whether a vehicle covered under Section 72(2)(xvi) of the Motor Vehicles Act can be viewed as a tourist vehicle. The question is not as to whether a permit under Section 88(8) would ipso facto become a permit covering a contact carriage. It has to be borne in mind that a tourist vehicle as defined under Section 2(43) of Motor Vehicles Act which definition has been picked up as it is by the Finance Act means a Contract Carriage constructed or adapted and equipped or maintained in accordance with such specifications as may be prescribed, more particularly the specifications prescribed under Rule 128of the Motor Vehicles Rules. Therefore, this ruling will not help the petitioners to suggest that a vehicle covered under Section 72(2)(xvi) merely for the reason or merely because it is having permit under Section 88(8) of the Motor Vehicles Act for its occasional use can never become a Tourist Vehicle. A plain reading of a provisions of the Motor Vehicles Act says that any such vehicle which answers the description of the tourist vehicle under Rule 128 and which would run under a contract would become a tourist vehicle and once it becomes a tourist vehicle, so long as it is being used under any permit under any permit under the Motor Vehicles Act by a person who is engaged in the business of operating the tours then the requirement of the Finance Act would be complete.

At this stage, all the learned counsels pointed out that the petitioners' spares buses may not be the 'tourist vehicles' within the meaning of Section 2(43) of the Motor Vehicles Act and therefore they are not liable . Indeed, if the vehicles owned by the petitioners are not the 'tourist vehicle' within the meaning of Section 2(43) of the Motor Vehicles Act read with Rule 128 of the Rules framed there under then such petitioner would not be required to be registered under the Finance Act. The learned senior Counsel for the Department very fairly accepted this position. However, he pointed out that it would for the petitioners to raise their objection before the concerned authorities under the Finance Act ad their objections would be decided upon. Therefore, the petitioners are permitted to raise the objections before the concerned authorities issuing the notices and the authorities will decide as to whether the petitioner's vehicles are the 'tourist vehicles" as contemplated under Section 2(43) of the Motor Vehicles Act which is sine qua non for the application for the Finance Act. Needless to mention that if they are not the "tourist

vehicle", the provisions of the Finance Act would not apply and more particularly the provisions of Section 65((51) and the other allied sections like Section 66 (3) etc".

(i) As regards the case laws relied upon by the adjudicating authority it is seen that he has based his findings mainly on the head notes of both the case laws particularly while relying upon the judgement of the Hon'ble High Court of Madras in the case of Shri Pandian Travels Vs CCE Chennai-I reported in 2004 (163) ELT 409 (Mad). It seems that the adjudicating authority has not read the head note with the contents of para 41 and para 24 of the judgement of the said High Court in the case of Secretary, Federation of Bus Operators' Association of Tamilnadu, Chennai Vs Union of India Which has been relied upon by the High Court in the case of Shri Pandiyan Travels. The Hon'ble High Court has observed that any such vehicle which answer the description of the tourist vehicles under Rule 128 and which would run under a contract would become a tourist vehicle and it becomes a tourist vehicle so long as it is being used under any permit under the Motor Vehicles Act, by a person who is engaged in the business of operating the tours then the requirement of the Finance Act would be complete. Thus, the original authority has not considered the grounds ad facts at the base of the conclusion arrived at by the Hon'ble High Court, therefore, this case law does not support the view of the adjudicating authority.

It is submitted that the Government of India, Ministry of Finance, Department of Revenue has issued Notification dated 10.09.2004 granting exemption from the whole of Service Tax leviable for the services provided to any person by Tout Operator other than a Tour Operator in the business of operating tours in the tourist Vehicles covered by a permit granted under the Motor Vehicles Act, 1988 or rules made there under in relation to a tour.

The Notice e submitted that the vehicles owned by them do not fall within the meaning and scope of Tourist Operator as defined under Section 65 of the Finance Act, 1994 therefore the services provide by them in respect of the above vehicles do not fall within the meaning of "Tour Operator" and therefore the notice under reference may be filed. They submitted that after amendment dated 10.06.2004 the service provided by any mode of transport including a tourist vehicle is being included in the definition of "A Tour Operator" and therefore, therefore they got themselves registered under the category of " A Travelling Agent" and started paying the due Service Tax. They stated that they are acting and doing the business as booking agent since last many years and receiving commission on tickets booked by them from principal, so the amount shown in show cause notice is as a Tour Operator Rs 1,94,36,860/-.

A personal hearing was fixed on 12.06.2006 before the Joint Commissioner wherein Shri S. Y. Oza, consultant on behalf of the Noticee had appeared and had filed a written submission as under.

(i) The Central Government being satisfied that it is necessary in the public interest to do so exempted that portion of value of following taxable services namely- services provided to any person by a tour operator other than tour operator engaged in a business of operating tours in a tourist vehicle covered by a permit granted under the Motor Vehicles Act, 1988 or rules made there under in relation to a tour from the whole of service tax leviable thereon under section 66 of the said Act which is received by the service provider prior to the 10th day of September 2004 vide Notification No 25./2004-ST dated 10.09.2004.

(ii) The essential ingredients –The definition of "tour operator" has following ingredients : Position till 09.09.2004.

1. The operator must be engaged in a business ;
2. The business must be of operating tours ;
3. The tour must be conducted in a tourist vehicle ;

4. The tour vehicle must be covered by a permit ;
5. The permit must be granted under the Motor Vehicles Act or the rules made there under.

The applicant being Booking Agents does not fall within the purview of the above ingredients because the position remained unchaged till 09.09.2004.

(iii) It is very essential that tour operators generally engage booking agents in the various parts of a city and these agents book the tickets and get commission from the tour operators. Since the only service rendered by these agents is the reservation of space in the tourist vehicles, they cannot be treated as "operating the tour" in respect of commission received by them. However, such booking agents have now been brought under Service Tax net under the category of "Travel Agents" with effect from 10.09.2004. It is undisputed fact that immediately on imposition of Service Tax on "travel Agent" we obtained registration No. BVN/STAX/CTY/XX/1/TAO/017/2004-05 in terms of the provisions of the Finance Act, 1994 and have duly paid the Service Tax and have filed the statutory return upto September, 2005 before the jurisdictional Assistant Commissioner, Central Excise, Service Tax Division, Bhavnagar.

(iv) It is also submitted that in order to qualify a person as "operating tour", it is essential to understand the meaning of "tour". Under Section 65 (113) of the Act, the word "tour" means a journey from one place to another irrespective of the distance between such places. The "place" may be more than two in numbers and may be situated within the same State or in more than one State. However, the places must be situated within the Indian Territory.

The applicant being a Travel Agent do not undertake operating any tour within the aforesaid definition statutorily provided in the Act.

From the above it will be seen that we had never provided any services in the capacity of Tour operator but have worked as "Travel Agents" only and booking agents have now been brought under Service Tax under the category of "Travel Agent" with effect from 10.09.2004 only. Prior to that we were eligible for exemption under Notification No. 25/2004-ST dated 10.09.2004.

(v) It is most respectfully submitted that the Estimate Committee in Para 2.47 of their third Report have recommended as below:

"The Committee would also like the Central Board of Excise and Customs, New Delhi issued instructions under letter F.N.521/22/79-CUS (TU) dated 04.08.79 stating that the recommendation of the committee has been accepted by the Government and directed all concerned and the assessing officers that while interpreting Customs Notifications each case should be examined on merits so that impression that interpretations are invariably biased in favour of revenue is dispelled.

The provisions of the Customs Act are analogous the same is equally applicable in the Central Excise and Service Tax also.

Without prejudice to the above submissions, it is submitted that under Section 65A of Finance Act, 1994, it has been provided that in case of overlap a services would be classified under the head (a) which provides most specific description (b) in case of composite services having combination of different taxable services, the service which give than their essential character and (c) in case the test of (a) and (b) does not resolve the service which comes earlier in the clauses of Section 65 i.e. the service that was subjected to service tax earlier.

In this case we have been acting as "travel Agent" for which necessary registration has been obtained and therefore classification of heading (a) and (b) of the statutory provisions of Section 65A of the Finance Act, 1994 attracts. In support of the above

arguments, we place reliance on the decision in the case of Coal Handlers Pvt Ltd Vs. Commissioner of Central Excise, Kolkata-I reported in 2004(171) ELT 191 (Tri. Kolkata).

(vi) It is also submitted that it must always be remembered that the task of interpretation is not a mechanical task but more that mere reading of a mathematical symbols. It is an attempt to discover the intention of the legislature from the language employed by it and it must always be remembered that the language is an imperfect medium to express human thoughts. It must be also remembered that the authority cannot modify or amend the law or to impose any stipulation or direction against the spirit of law. Thus, the matter cannot be adjudged in a narrow compass within bias mind to protect revenue.

(vii) It is also submitted that the Hon'ble Supreme Court's decision in case of UOI Vs. Kamlakshi finance Corporation Ltd – 119 (55) ELT 433 (SC) wherein their Lordships observed that Revenue is to unreservedly to follow the orders of the higher appellate authorities unless the operation of the same has been suspended by a competent Court. In para 6 of the said decision, the Hon'ble Supreme Court further observed that principles of judicial discipline required that the subordinate authorities should follow the orders of the higher appellate authorities. The failure on the part of officers to give effect to the orders of the authorities higher to them in the appellate hierarchy amounts to harassment to the assesses.

Considering the above legal position, the applicant cannot be saddled with undue burden of service tax as proposed in the show cause notice.

(viii) Since the applicant is already functioning as Travel Agent for which necessary registration has been obtained and requirement of law is being complied with by following and furnishing returns to the appropriate authorities we have not infringed any provisions of law and therefore charge levelled in the show cause notice that we have rendered ourselves for penal action is not sustainable at all.

The applicant under the circumstances submits that the balance of convenience is entirely in favour of the applicant and prays that the impugned show cause notice be dropped in the interest of justice.

It is observed from the record of the case that opportunities of personal hearing were given to the Noticee vide this office letters dated 02.03.2012, 23.03.2012 and 23.11.2012 however, these letters were returned back with remarks as "left" by the Postal authorities, I therefore, find that the Noticee is not interested in attending the case, I, therefore, proceed to decide the show cause notice on the basis of the written submissions dated 13.04.2005 and 12.01.2006 filed by the Noticee.

8. Discussion and findings :

(a) I have carefully gone through the facts of the case, defence reply filed by the Noticee and all the relevant documents placed in the file. On going through the facts of the case, I find that the Department has issued a show cause notice dated 23.011.2005 to the Noticee proposing to recover Service Tax on the taxable value of Rs 1,94,36,860/- for the period from 01.04.2000 to 31.12.2004 under the category of "Tour Operator". The issue involved in this show cause notice is whether service provided by the Noticee is covered within the ambit of "Tour Operator" as defined under section 65(52), 65 (115) of the Finance Act, 1994 during the relevant period and if so, whether Service Tax at appropriate rate on the taxable value of Rs 1,94,36,860/- received towards services rendered during the period from 01.04.2000 to 31.12.2004 is payable by the Noticee.

(b) The definition of "Tour Operator" for the relevant period means any person engaged in the business of operating tours in a tourist vehicle covered by a permit granted under the rules made under the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under. Thus, the main ingredient to be a "Tour Operator" is that the vehicles must be a Tourist Vehicle As per

Section 65(51) of the Finance Act, 1994 tourist vehicle has the meaning assigned to it in Clause 43 of Section 2 of Motor Vehicles Act, 1988, accordingly, a "tourist vehicle" means a contract carriage constructed or adapted and equipped or maintained in accordance with such specifications as may be prescribed in this behalf.

(c) The Noticee have mainly pleaded that the services provided by them do not fall within the ambit of the term "Tour Operator" inasmuch as they have acted as "Booking Agent" during the term of their operation and had not owned any vehicle. The buses were not tourist vehicles. The Noticee have pleaded that they were engaged in Booking of buses running for point to transportation and not for package tour, conducted tour , tourism, charter or hire. They have submitted that they acted merely as "Booking Agent" and not as "Tour Operator." I find that buses used for their operation were not "tourist vehicles" and they were merely engaged in Booking of buses running for point to point transportation only. Since, the vehicles were not 'tourist vehicle' they are not covered by the definition of "Tour Operator". The buses were running for point to point transportation and the taxable services referred to in section 65(105)(n) of the Finance Act, 1994 provided or to be provided to any person by a tour operator having a contract carriage for inter-state or intra state transportation of passengers excluding tourism, conducted tours, charter or hire service have been exempted by Notification No 20/2009-ST dated 07.07.2009 and has the retrospective effect from 01.04.2000 vide Section 75 of the Finance Act, 2011. I also find that the Noticee had been providing services as a "Booking Agents" only and get commission from the tour operators. The services rendered by the Booking Agent is the reservation of space in a tourist vehicles and cannot be treated as "operating a tour" for the commission received by the Noticee. I also observe that the Booking Agents have now been brought under service tax net under the category of "Travel Agent" with effect from 10.09.2004 and the Noticee have obtained Registration No. BVN/STAX/CTY/XX/1/TAO/017/2004-05 and have paid Service Tax and have filed statutory returns upto 2005 with the jurisdictional service tax Division, Bhavnagar.

(d) In view of the foregoing discussion, I hold that the Noticee does not fall within the ambit of "Tour Operator" and the Service Tax under the category of "Tour Operator Service" is not leviable on the value of Rs 1,94,36,860/- received towards services provided by them during the period from 01.04.2000 to 31.12.2004. Since the service tax is not leviable, the question of recovery of interest under Section 75 and imposition of penalty under Section 76, 77 and 78 of the Finance Act, 1994 does not arise.

I, therefore, pass the following order.

ORDER

I drop the proceedings initiated against M/s Shiv Eagle Travels, Bhavnagar vide Show Cause Notice No. BVN/STAX/CTY/SCN/091/04-05 dated 23.03.2005.

21/1/2013

(HARCHARAN SINGH)
O/C ADDL. COMMISSIONER

To,
M/s Shiv Eagle Travels,
Vadva, Panwadi,
Pil Garden,
Bhavnagar.

Copy to: -
(1) Commissioner, Central Excise and Service Tax, Bhavnagar.
(2) Assistant Commissioner, Service Tax Division, Bhavnagar.
(3) Superintendent, Service Tax Division, Bhavnagar.
(4) Guard file.

04 Copies.

21/1/2013

O/C ADDL. COMMISSIONER