IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.11.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.17201, 17202, 17208, 17205, 17210 & 17204 of 2020 &

WMP.Nos21250, 21251, 21252, 21253, 21254, 21256 & 21261 of 2020

M/s.Steel Authority of India Limited
Salem Steel Plant , Salem 636 013
Represented by its General Manager
(Finance and Accounts)
Mr.J.V.Siva Kumar ...Petitioner

Vs.

1.Office of the Assistant Commissioner of
GST and Central Excise
Salem I Division,
106, 3rd Floor, Varalakshmi Orchid,
Ramakrishna Road, Near ATC Depot
Salem- 636 007.
2.Superintendent of Central Excise
Salem Steel Plant Range
Salem-636 013
3.Commissioner of GST and
Central Excise
No.1, Foulks Compound
Anai Road
Salem- 636 001.
4.The Central Board of Indirect Taxes

and Customs (CBIC)
Department of Revenue
Ministry of Finance ,
Government of India
Through its Chairman,
North Block New Delhi- 110 00.
5.Union of India
Represented by its Under Secretary
Ministry of Finance
Department of Revenue
North Block, New Delhi- 110 001. ...Respondents

Prayer: Writ Petitions filed under Article 226 of the Constitution of India, to issue aWrit of certiorari to call for the records relating to the show cause Notice bearing O.C.47/ 1999 dated 11.02.1999 passed by the 1st respondent and quash the same.

In all WPs

For Petitioner : Mr.RaghavanRamabadran

For Respondents : Mr.Pramod Kumar Chopda [R1 to R4]

Senior Standing Counsel

Mr.J.L.Thirumalaisamy [R5]

Standing Counsel

COMMON ORDER

The petitioner is the Salem Steel Plant (SSP) of the Steel Authority of India Limited (SAIL), an assessee under the Central Excise Act, 1944 (in short 'Act') on the file of the first respondent.

2. The petitioner challenges six show cause notices (SCN) and the trigger for the challenge emanates from personal hearing notice dated 20.10.2020 scheduling adjudication in respect of the impugned SCNs. The primary ground raised is the bar of limitation, which is stated to be in contravention of the time set out under Section 11A (11) of the Act.

3. The following are the admitted facts that flow from the rival submissions advanced. SCNs were initially issued on different dates, being 11.02.1999 (WP.Nos.17202 and 17201 of 2020), 27.11.2000 (WP.No.17208 of 2020), 05.11.2001 (WP.No.17210 of 2022), 23.06.1999 (WP.No.17205 of 2020) and 15.02.1999 (WP.No.17204 of 2020).

4. The petitioner responded to the SCNs on various dates setting forth its objections to the proposals contained therein. Personal hearing notices were issued, very proximate to the date of SCNs, and the exchange of information continued for a brief period.

5. As regards show cause notice assailed in WP.No.17204 of 2020 dated 15.02.1999, there was investigation by the audit wing of the Central Excise Department that was of the view that the Assessing Officer ought to have enhanced the proposal contained in the SCN and that the demand of Rs.21.7 lakhs (approx) that was proposed, fell short of the appropriate demand that ought to have been Rs.28.1 lakhs (approx) instead.

6. As far as the other SCNs are concerned, the officer was convinced with the responses filed by the petitioner and did not pursue the same. Audit objections were thereafter raised in respect of all SCNs, the first on the ground of shortfall in demand raised in SCN dated 15.02.1999, and the remaining five, on the ground that the dropping of proceedings was incorrect and ought to have been pursued.

7. The present writ petitions had come up for hearing before this Court on 15.11.2022 and both learned counsel were heard. Upon ascertaining that the issue pertained to the bar of limitation, it became clear that the records in regard to why the delay has transpired, must be available before the Court. Hence, the following order was passed on 15.11.2022:

> *Records are required including the audit objection as well as the order passed for the closure of the same. (See paragraph 6 of counter filed by R1 to R4 on 04.03.2021).*

2. Both learned counsel would agree that an authorized representative of the petitioner may appear before office of R1 to obtain copies of the documents as above.

3. Acceding to the joint request, let an authorized representative of the petitioner appear before office of R1 on 18.11.2022 at 10.30 a.m. to collect copies of the documents contained in the records.

4. List this matter on 25.11.2022.

8. Pursuant thereto, the petitioner and respondent have had a series of joint sittings where the documents available have been handed over to the former. A compilation of the same is placed before this Court under cover of an index dated 25.11.2022. The contents of the audit objections and the defences put forth by the Assessing Authority to the audit officer are now part of the record.

9. Upon a perusal of the same, it is clear to the Court that the audit objections were contested vehemently by the assessing authorities, both in regard to the alleged shortfall in demand raised under SCN dated 15.02.1999 in O.C.No.15/1999 as well as the dropping of proceedings in regard to the other impugned SCNs.

10. Some of the defences that have been put forth by the officers are extracted below to illustrate this position. The documents are old and some portions, starred for clarity, are illegible.

……….

*II/II-A-Duty short demanded to the extent of Rs.29,19,052/- *** the issue of Coin Blanks supplied to India Govt Mint*

**** is stated that credit in respect of inputs contained in ***** products viz., 51 MTs lying in RG-1 stock as on 1998 has not been worked out and reversed.*

*In this connection, it is stated that Salem Steel Plant has **** a sum of Rs.26,41,845/- towards excise duty at 15% **** on the CRSS Strips for a quantity of 235.900 MTs lying ***** stock in the Blanking Line on the beginning of 2.6.1998. The ***** -up for 235.900 MTs is given below:*

Finished Blanks : 51 MTs

WIP : 133 MTs

Total : 184 MTs

*Entity of CRSS Strips required for 184 MTs is 235.900 MTs. Therefore, it is incorrect to say that the assessee has not ***** credit for 51 MTs of finished products lying in RG-1 ***** as on 2.6.1998.*

**** is stated by audit that the assessee has paid 8% of the value **** exempted product at the time of clearance. This is not ****. The assessee proposed to pay 8% vide their letter ro.FA-****** dated 29.6.1998 for which a communication was sent to SSP **** Range vide letter OC No.494/98 dated 29.7.1998 that the ***** taken is irregular and advised SSP to reverse the same and *** separate inventory of the inputs.*

*****, it has also been stated by the audit that the **** of Central Excise, SSP in SCN OC 110.582/98 dated ****.11.1998 has raised a* *demand for Rs.21,70,366/- for the **** availed MODVAT Credit by SSP, Salem and when the entire **** have been reviewed by audit, it was found that ****** is still a short demand to the extent of Rs.28,11,977/-.*

****** perusal of the manner or calculation to arrive at the above sum **** Rs.28,11,977/-, it is seen that the audit has, by oversight, assumed a norm of 1.865 MTs for manufacture of 1 MTs of Coin *** Blanks. This is incorrect. The correct norm for manufacture of 1 MT of Coin Blanks is 1.30 MTs. This is supported by the Order-in- Appeal No.96/97 (CBE) dated 18.3.1997 (Page 4) issued by the Commissioner (Appeals), Trichy (copy enclosed for ready reference). Therefore, there is no duty short demanded to the extent of Rs.29,19,052/-. IN case, the audit has any basis for having arrived at the norm of 1.865 MTs, the same may be intimated to this office, to enable us to examine the issue further.*

PARA III/IIA-MODVAT CREDIT AVAILED FOR EXEMPTED FINAL PRODUCTS

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*(RS.6.84 LAKHS) SCN issued No.47 dated ******

This issue relates to MODVAT Credit availed to the extent of Rs.6,84,117/- on intermediate products supplied to Power Driven Pump Manufacturers.

In this regard, we submit that vide notification no.5/98-CE dated 2.6.1998, excisable goods supplied to certain category of Power Driven Pump Manufacturers are subject to Nil rate of duty. Based on the notification, certain category of Power Driven Pump Manufacturers approached SSP with CT-2 certificates, duly signed by the respective jurisdictional Supdt of Central Excise for supply of CRSS Sheets without payment of excise duty. The CRSS Sheets supplied to the above category of Pump Manufacturers are manufactured from Hot Rolled Stainless Steel coils which are captively consumed in the CRM as common inputs.

A flow chart showing the movement of the above material during each stage of manufacture is given below:

****

****

At the time of processing of slabs, it is not possible to say with certainty that the finished products arising out of a particular slab would be sold to the Power Driven Pump Manufacturers. Same is the position when the Hot Rolled Coils are transferred to CRM for further processing as CRSS Coils. Only after receipt of orders from the Power Driven Pump Manufacturers, the CRSS Sheets are identified from a large number of dutiable CRSS Sheets and a part quantity is removed and cleared for the above category of Power Driven Pump Manufacturers at NIL rate of duty. In the CRM, almost all CRSS products are sold on payment of duty other than those supplied to the above category of manufacturers/100% EOUs and for Export. Therefore, it is clear that both dutiable and exempted category of products are manufactured from a common input viz., Hot Rolled Stainless Steel Coils.

*As the exemption for captive consumption (notification No.67/95-**** dated 16.3.1995) is not available for manufacture of exempted final products supplied to the above category of pump manufacturers. SSP was asked to pay excise duty on the input Hot Rolled Stainless Steel coils at the rate of 15%. They simultaneously availed MODVAT Credit to the extent of 95% of such duty paid.*

On perusal of Rule 57CC(1) of Central Excise Rules, it is seen that "Where a manufacturer is engaged in the manufacture of any final product which is chargeable to duty as well as any other (final product which is exempted from the whole of duty of excise leviable thereon or is chargeable to Nil rate of duty) and the manufacturer takes credit of the specified duty on any inputs (other than inputs used as fuel) which is used or ordinarily used in or in relation to the manufacture of both the aforesaid categories of final products, whether directly or indirectly and *whether contained in the said final products or not, the manufacturer shall, unless the provisions of sub-rule (9) are complied with, pay an amount equal to 8% of the price of the second category of final products charged by the manufacturer for the sale of such goods at the time of their clearance from the factory.*

As the quantum of raw materials and other inputs could not be ascertained from the initial stage of manufacture, SSP has resorted to payment of 8% of price in lieu of reversal of MODVAT Credit. As such, there is no irregularity in availing MODVAT Credit on the common inputs in as much as SSP has discharged the MODVAT liability by reversing 8% of the amount of invoice price excluding taxes and duties.

Even assuming but not conceding that SSP is not eligible to avail MODVAT Credit on Hot Rolled Coils, the denial of MODVAT Credit on the intermediate products would defeat the very purpose of notification as SSP is liable to pay Rs.4,870/- more per M.T than the normal tariff rate of 15% applicable for non-exempted goods. A calculation explaining the two different situations is given below:

a) Duty liability on SSP without availing exemption notification no.5/98-CE dated 2.6.1998 (i.e.) clearance of goods in the normal course to Power Driven Pump Manufacturers on payment of excise duty at 15% advalorem which is the applicable rate for other users also.

Excise Duty at 15% advalorem for 1 MT of : Rs.13,350/-

CRSS Sheets.

b) Duty liability on SSP by availing exemption notification no.5/98-CE dated 2.6.1998 (i.e.) clearance of goods by availing exemption notification and pay excise duty for the intermediate HRSS materials and also pay 8% on the price of the final products as demanded by the audit.

(i) Assessable value for 1 M.T. of : Rs.74,000/-

HRSS materials.

(ii) Excise Duty at 15% on Rs.74,000/- : Rs.11,100/-

(iii) Assessable Value for 1 MT, of : Rs.89,000/-

CRSS supplied to Power Driven

Pump Manufacturers.

(iv) Reversal of Credit at 8% on (iii) above: Rs.7,120/-

Total liability on SSP on account of notification : Rs.18,220/- no.5/98-CE dated

2.6.1998, as per the interpretation given by audit.

*The rationale behind the reversal of MODVAT Credit as envisaged under Rule 57CC is explained in Trade Notice No.73/96 ***** dated 25.7.1996. A copy of the relevant extract is enclosed. In page 4 of the Trade Notice it is mentioned that "when the manufacturer clears the fully exempted final product, he is required to reverse the credit taken on the inputs contained in the exempted final product. This procedure is quite cumbersome and many a time, in the absence of any input-output correlation, it is difficult to determine whether the reversal of credit has been correct or not. In order to circumvent this problem, a provision has been made by inserting a new rule 57CC.....".*

Normally, an exemption notification is given to any category of assesses only to provide certain benefits to motivate them towards fostering industrial development. Therefore, interpretation of the notification should be viewed from the proper perspective and also keeping in view *the intention of the legislature. This has been held so in many appellate decisions. Therefore, a broader view is to be adopted while interpreting such notifications.*

In the light of the above discussion, it is requested that this aspect may be viewed from the proper perspective and further proceedings on this issue may be dropped.

11. While it is crystal clear that the Assessing Authorities had defended the stand taken by them, since both practice as well as prudence required that the issues be pursued in light of the audit objections, SCNs appear to have been issued on a protective basis in all six matters.

12. The statement of fact verification (in short 'SFV') was completed and the matters have been referred to the call book immediately thereafter. Seeing as the last of SCNs have been issued on 05.11.2001, I proceed on the basis that proceedings in all six SCNs have been transferred to the call book some time between 1999 and 2001. So far so good.

13. The law prevailing at that time as regards the time limit for completion of proceedings was not statutory but based on Circulars. In Circular No.223/8/85-CX.6 dated 21.03.1985, the Board had stipulated a maximum period of six months from date of issuance of SCN, within which proceedings were to be finalized, further directing that, the aforesaid time limit be adhered to, as far as possible. The direction

is, thus, directory, and intended to ensure that proceedings were completed in a time-bound fashion.

14. The above direction is reiterated in Circular No.20/92-CS.6 dated 21.12.1992, when, after consideration of the issue of inordinate delay in adjudication of cases, the Advisory Council had reiterated the period of six months to be adhered to in completion of proceedings.

15. The manner and conduct of proceedings, where there are certain events that lead to inevitable delay in completion of the same, has been addressed by the Board under Circular No. 53/90-CX-3 dated 06.09.1990 followed by Circular No.162/73/95-CX dated 14.12.1995. The Circulars provide for power to transfer pending cases to call books in the following situations:

CIRCULAR NO
162/73/95-CX Dated: December 14, 1995

> ....
>
> *2. The Commissioner, Customs & Central Excise, Delhi has requested for inclusion of certain categories of cases for*
>
> *(i) Cases in which the department has gone in appeal to the appropriate authority.*
>
> *(ii) Cases where injunction has been issued by Supreme Court/High Court/CEGAT, etc.*
>
> *(iii) Cases where audit objections are contested.*

(iv) Cases where the Board has specifically ordered the same to be kept pending and to be entered into the call book.

16. Clause (iii) of the above Circular relates to the transfer of cases where audit objections are contested by the Assessing Authority, as in the present case, where objections have been raised by the Assessing Authorities concerned, to the objections raised by audit. It is the case of the revenue that since the present cases falls under category (iv) above, the transfer of the SCNs to the call book is justified.

17. I agree with the revenue in this regard. It is necessary that the cases be transferred to call book to ensure that the SFV is completed and a stand be taken as to whether the position adopted by the Assessing Authority or that directed by the Audit Department must be pursued.

18. However, such reference cannot be exploited as a methodology to protract proceedings unlimitedly. Reference to call book was only to provide some elbow room to various branches of the Department to come to a consensus on whether, and in what manner, proceedings are to be pursued. It does not grant unbridled license to the revenue to keep matters pending forever and anon, as they have done in the present case.

19. In cases falling under categories (i), (ii) and (iv) of Circular dated 14.12.1995, where appeals are pending before the appropriate authorities and cases

where injunctions have been granted either by the CEGAT, High Court or the Supreme Court as well as specific cases where Board has directed that matter be kept pending, the wait is circumscribed by the reasons for which the reference to the call book was made at the first instance, In such cases, the matters must await the conclusion of the litigation before the authorities/Courts.

20. Not so in cases falling under Clause (iii) of the Circular. The contest to audit objections are qua different branches of the same department; that is, the assessment and audit circles. In such an event, it is incumbent upon the authorities to resolve the contest/different internal points of view and reconcile the conflicting stands of the officers within the stated period of six months.

21. This position came to be statutorily enshrined by insertion of sub-section (11) in Section 11A by Finance Act, 2012 that reads as follows:

> *11A.Recovery of duty not levied or not paid or short-levied or short-paid or erroneously refunded.*
>
> ....
>
> *(11) The Central Excise Officer shall determine the amount of duty of excise under sub-section (10)-*
>
> *(a) within six months from the date of notice where it is possible to do so, in respect of cases falling under sub-section (1);*

(b) within two years from the date of notice, where it is possible to do so, in respect of cases falling under sub-section (4).

22. Thus, the consistent position since 1985 is that the determination of duty, under sub-Section 10, shall be completed within six months from date of notice, where it was possible to do so. The present case falls under sub-section 1 of Section 11A, and thus, the applicable time limit would be, as far as possible, six months from date of notice. Even if one were to accede to the position that the statutory period of six months was elastic and admitted of some flexibility, the excess of time, over and above six months must be justifiable and reasonable.

23. As to whether the phrase under sub-section (11) being '*where it is possible to do so*' would stand justified by the sequence of events that have been noted in the matter as above, my categoric conclusion is that it does not. There are admittedly, absolutely no circumstances warranting or justifying the pendency of the SCNs on the call book for 21 long years.

24. I draw support in this regard from the judgement of the Hon'ble Supreme Court in *State of Punjab Vs. Bhatinda District Co-Op. Milk P. Union Ltd.* [2007 (217) E.L.T. 325 (S.C.)] and *Government of India Vs. Citedal Fine Pharmaceuticals* [1989 (42) E.L.T. 515 (S.C.)]

25. The ratio of the aforementioned judgements have been applied by various High Courts that have adopted the same view. (See: *J.M.Baxi& Co. Vs. Government of India* [2016 (336) E.L.T. 285 (Mad.)]; *Tablets (India) Ltd. Vs. Assistant Commissioner, Chennai* [2018 (11) G.S.T.L. 162 (Mad.)]; *Sunder System Pvt. Ltd. Vs. Union of India* [2020 (33) G.S.T.L. 621 (Del.)]; *Reliance Industries Ltd. Vs. Union of India* [2019 (368) E.L.T. 854 (Bom.)]; *Shirish Harshavadan Shah Vs. Deputy Director, E.D., Mumbai* [2010 (254) E.L.T. 259 (Bom.)]; *Transworld Shipping Services Pvt. Ltd. Vs. Government of India* [2018 (361) E.L.T. 176 (Mad.)]; *Cambata Indus. Pvt. Ltd. Vs. Additional Dir. of Enforcement, Mumbai* [2010 (254) E.L.T. 269 (Bom.)] and *Lanvin Synthetics Private Ltd. Vs. Union of India* [2015 (322) E.L.T. 429 (Bom.)].

26. Learned Senior Standing Counsel relies on a judgment of the Hon'ble Supreme Court in the case of *Collector of Central Excise Vs. Bhagsons Paint Industry (India),* [(2003) 158 ELT 129 S.C.]. The judgement is short and reads thus:

> "*The Tribunal in an appeal arising under the Central Excise Act held that the adjudication made after a lapse of nearly nine years after the issue of show cause notice is not permissible and set aside the same.*
>
> *2. There is no statutory bar to adjudicate the matter even after lapse of nine years after the issue of show cause notice and the*

adjudication pertains only to the actual levy of the duty which is due to the department and not to any levy of interest or penalty. In these circumstances we think the view taken by the Tribunal is not justified and we set aside the order made by the Tribunal and remit the matter to the Tribunal for fresh disposal in accordance with law after restoration of the appeal to its original number. The appeal is allowed accordingly."

27. This judgment must be understood in the context of the facts that reveal themselves from a perusal of the order of the CESTAT, which is reported in *Bhagsons Paint Industry (India) Vs Collector of Central Excise* [(1996) 88 ELT 400]. That assessee had not responded to the show cause notice issued by the Department for nearly a decade. To a SCN issued in 1978, they had responded only in 1989.

28. That apart, the CEGAT had proceeded on the basis that the order passed was in the nature of an administrative order, and thus ought not have been as delayed as it had been. It was perhaps the aforesaid two factors that led the Hon'ble Supreme Court to reverse the order of the Tribunal and restore the matter to its file for adjudication on merits. The facts are seen to be distinguishable from those in the present case, and thus, do not advance the case of the revenue.

29.The Gujarat High Court in the case of *Siddhi Vinayak Syntex Pvt. Ltd. Vs. Union of India,* [(2017) 352 ELT 455], considered the case of delay ranging up to 15 years in that case and had set aside all SCNs as being unreasonably and unduly belated.The Bench has also expressed the view that the concept of the call book, created by the Central Board of Excise and Customs, and transfer of pending cases to the call book, is contrary to the statutory mandate. Such transfer provides for an extra-statutory period of limitation, impermissible and contrary to law.

30. The Union of India has carried the matter in SLP to the Hon'ble Supreme Court and notice has been issued, limited to the question of whether Circular No.162/73/95-CX dated 14.12.1995, which provides for transfer of cases to the call book is in conformity with the provisions of Section 37B of the Central Excise Act, 1944 read with the relevant Rules. Significantly, the Hon'ble Supreme Court has not thought it fit to intervene in the order passed by the High Court setting aside the adjudication proceedings.

31. A subsequent development is captured in Circular No.1053/2/2017-CX dated 10.03.2017 issued in relation to '*show cause notice, adjudication proceedings, closure of proceedings and recovery of duty*', rescinding the 1989 Circular and streamlining the procedure for reference to be made to the call book.

32. Conspicuous is the deletion of cases relating to contested audit objections, in the category of cases that may be referred to call book. Para 9.3 of the Master Circular, that deals with ‘call-book cases’ now reads as follows:

*9.3 **Call-Book Cases:** A call book of cases is maintained of such cases which cannot be adjudicated immediately due to certain specified reasons and adjudication is to be kept in abeyance. The following categories of cases can be transferred to call book:-*

i. Case in which the Department has gone in appeal to the appropriate authority.

ii. Cases where injunction has been issued by Supreme Court/High Court/CEGAT, etc.

iii. Cases where the Board has specifically ordered the same to be kept pending and to be entered into the call book.

iv. Cases admitted by the Settlement Commission may be transferred to the Call-book, as it is already covered under Category (ii) above. Where there are multiple noticees, the case can be transferred only in respect of those noticees who have made application in the Settlement Commission, and whose case has been admitted by Settlement Commission, Cases shall be taken out of the Call-Book after Settlement Order has been issued or where the case has been reverted back for adjudication.

33. This is a categorical recognition by the Department that the category of cases relating to 'contested audit objections' do not warrant reference to the call book at all. Perhaps this is on account of such references becoming a ruse for unjustified and unreasonably long delay as in the present case. One thing is clear, that, cases of contested audit objections must now be reconciled, processed and proceeded with, in a timely manner.

34. The SCNs in the present case have been issued in 2001 and there has been a reference to the call book immediately thereafter. Para 9.4 of the 2017 Circular requires a formal communication to be issued to the noticee informing them that the case has been transferred to the call book. This requirement does not flow from the earlier Circulars.

35. The petitioner has been in touch with the Assessing Officer requesting timely adjudication of the SCNs and on 13.06.2003 there was a communication issued by the respondents to the effect that the demands under the SCNs are based on audit objections that are pending closure. The officer states that '*show cause notices will be decided on merits at the appropriate time*'.

36. It is the contention of the learned Senior Standing Counsel that this would suffice as intimation to the assessee. One really need not labour on this for the reason that the position prior to 2017 does not appear to have cast any duty upon the respondents to intimate the assessees of a transfer of proceedings to call book.

37. However, as a measure of good practice and appropriate procedure, it was incumbent upon the revenue to have intimated the petitioner of the transfer to the call book. It is only vide this communication that the petitioner was made aware of the

audit objection and even at this juncture, there is no commitment by the authority as to when he expects to close the proceedings.

38. In the present cases, the hearing notices have been issued for the first time only in 2020. The notices also provide no clarity as to whether the contest on the audit objections continues, has been resolved or whether the matters have merely been revived by the assessing authority.

39. In any event, it is my considered view that there has been considerable and unacceptable delay on the part of the respondents to have revived the SCNs issued originally in 1999, in 2020. In light of the discussion as above, I am of the considered view that the impugned proceedings are barred by limitation. The challenge to the same is upheld. The SCNs are quashed and these writ petitions are allowed. No costs. Connected miscellaneous petitions are closed.

25.11.2022

ska

Index: Yes/No

Speaking order/non-speaking order

To
1.Office of the Assistant Commissioner of

GST and Central Excise
Salem I Division,
106, 3rd Floor, Varalakshmi Orchid,
Ramakrishna Road, Near ATC Depot
Salem- 636 007.
2.Superintendent of Central Excise
Salem Steel Plant Range
Salem-636 013
3.Commissioner of GST and
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