



सत्यमेव जयते

# आयुक्त ( अपील ) का कार्यालय,

Office of the Commissioner (Appeal),

केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद

Central GST, Appeal Commissionerate, Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015



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रजिस्टर्ड डाक ए.डी. द्वारा

(DIN: 20211164SW000000AAFB)

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फाइल संख्या : File No : GAPPL/ADC/GSTP/701/2021-APPEAL

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अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-003-APP-JC-28/20-21

दिनांक Date : 02.11.2021 जारी करने की तारीख Date of Issue : 03.11.2021

श्री मिहिर रायका संयुक्त आयुक्त (अपील) द्वारा पारित

Passed by Shri. Mihir Rayka, Joint Commissioner (Appeals)

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Arising out of Order-in-Original No PLN/AC/GST/01/2020-21 दिनांक: 11.01.2021 issued by Assistant Commissioner, Central GST, Division-Palanpur, Gandhinagar Commissionerate.

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अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

M/s Banaskantha Co-Operative Milk Producers Union Ltd.,  
Banar Dairy, Post Box No. 20, Palanpur-385001.

(A)	इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष अपील दायर कर सकता है। Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.
(i)	National Bench or Regional Bench of Appellate Tribunal framed under GST Act/CGST Act in the cases where one of the issues involved relates to place of supply as per Section 109(5) of CGST Act, 2017.
(ii)	State Bench or Area Bench of Appellate Tribunal framed under GST Act/CGST Act other than as mentioned in para- (A)(i) above in terms of Section 109(7) of CGST Act, 2017
(iii)	Appeal to the Appellate Tribunal shall be filed as prescribed under Rule 110 of CGST Rules, 2017 and shall be accompanied with a fee of Rs. One Thousand for every Rs. One Lakh of Tax or Input Tax Credit involved or the difference in Tax or Input Tax Credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of Rs. Twenty-Five Thousand.
(B)	Appeal under Section 112(1) of CGST Act, 2017 to Appellate Tribunal shall be filed along with relevant documents either electronically or as may be notified by the Registrar, Appellate Tribunal in FORM GST APL-05, on common portal as prescribed under Rule 110 of CGST Rules, 2017, and shall be accompanied by a copy of the order appealed against within seven days of filing FORM GST APL-05 online.
(i)	Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying - (i) <u>Full amount of Tax, Interest, Fine, Fee and Penalty</u> arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to <u>twenty five per cent</u> of the remaining amount of Tax in dispute, in addition to the amount paid under Section 107(6) of CGST Act, 2017, arising from the said order, in relation to which the appeal has been filed.
(ii)	The Central Goods & Service Tax ( Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019 has provided that the appeal to tribunal can be made within three months from the date of communication of Order or date on which the President or the State President, as the case may be, of the Appellate Tribunal enters office, whichever is later.
(C)	उच्च अपीलीय प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> को देख सकते हैं। For elaborate, detailed and latest provisions relating to filing of appeal to the appellate authority, the appellant may refer to the website <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> .



ORDER-IN- APPEAL

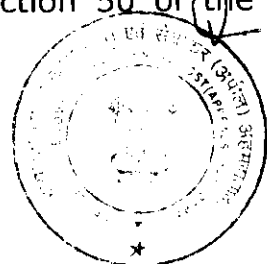
This appeal has been filed under Section 107 of the Central Goods and Service Tax Act, 2017 ( hereinafter also referred to as " the Act") by M/s. Banaskantha Co-Operative Milk Producers Union Ltd. Banas Dairy, PO Box 20, Palanpur-385001 Gujarat( hereinafter also referred to as " the appellant ") against the Order-in -Original No. PLN/AC/GST/01/2020-21 dated 11.01.2021 (hereinafter as "the impugned order") passed by the Assistant Commissioner, Central Goods & Service Tax, Division- Mehasana (hereinafter called as "the adjudicating authority).

**2. BRIEF FACTS OF THE CASE**

2.1 During the course of Audit CERA, it has been found that the M/s. Banaskantha Co-Operative Milk Producers Union Ltd. Banas Dairy, PO Box 20, Palanpur-385001 Gujarat having registration No. 24AAAABO575E1ZB has claimed transitional credit in respect of packaging material of " Amul Taaza Toned milk" " Amul Shakti" "Amul Gold" under the HSN Code of 48115910 to the tune of Rs. 2661903/-. Further, it was noticed that the milk is not taxable under GST as per heading 0401 under GST tariff; further as per clarification by circular number 52/26/2018-GST dated 09.08.2018, Toned milk attract nil rate of GST under the HSN code 0401. The Assistant Commissioner, Central GST, Palanpur issued a SCN No. 04/2019-20 dated 21.06.2019 to the appellant as to why

(i) The Transitional credit wrongly availed amounting to Rs. 26,61,903/- should not be demanded and recovered from them under the provisions of Section of 73(1) of Central Goods and Service Tax Act, 2017 read with Rule 121 of Central Goods and Services Tax, Rules, 2017

(ii) Interest at the appropriate rate on the transitional credit wrongly availed by them should not be recovered under the provisions Section 50 of the



Central Goods and Service Tax, Act, 2017 read with Rule 142 of Central Goods and Service Tax Rule 2017.

(iii) Penalty should be imposed upon them under provisions of Section 73(1) of the Central Goods and Service Tax, Act, 2017 and rules made there under.

2.2 The SCN was adjudicated by the Assistant Commissioner, Central GST, Palanpur and the adjudicating authority has ordered to reverse the wrongly availed Cenvat credit amounting to Rs. 26,61,903/- under the provisions of Section of 73(1) of Central Goods and Service Tax, Act, 2017 read with Rule 121 of Central Goods and Service Tax Rules, 2017; order to recover interest at the rate on the transitional credit wrongly availed under Section 50 of the Central GST, Act, 2017 and imposed penalty of Rs. 2,66,190/- on the said assessee under the provisions of Section 73(9) of CGST Act-2017 and Rules made thereunder.

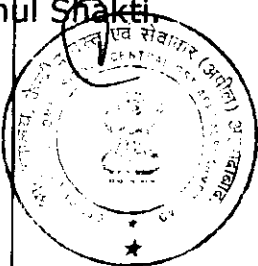
3 Being aggrieved with the impugned order-in-original, the appellant has filed the appeal on 07.04.2021 on the following grounds which may be summarized as under:-

3.1 that the adjudicating authority has relied upon on the facts that the toned milk and fresh milk is exempted from GST and Cenvat Credit availed on inputs like packing material used in exempted goods was not eligible for carry forwarded in GST regime; the adjudicating has not considered the vital fact that the packing material was used for UHT milk which is taxable @ 5% under GST and appellant was eligible to claim transitional credit on the said packing material used for supply of UHT milk; the adjudicating authority has also ignored the fact that the Toned and fresh milk " Amul Shakti" " Amul Taaza Toned Milk" and "Amul Gold " are also sold in Aseptic packaging for their long life and therefore, these products also require packaging, the appellant has not carried forwarded any cenvat credit of packaging material



which was used for making exempted supply of toned milk or fresh milk; UHT milk was chargeable to GST, therefore, the appellant had rightly claimed transitional credit and demand of Cenvat Credit is not sustainable.

3.2 that the adjudicating authority has not considered the invoices and detailed statement showing the HSN code of the purchased material which clearly reflected that the packaging material purchased by the appellant was for the packing of UHT milk only; the packaging material is used for UHT milk which is taxable @ 5% under GST and whether the said packaging material is exempted or taxable can be determined by the HSN code of material; in the present case, packing material on which credit was claimed was falling under HSN 48115910; further the assessee has submitted that description of the goods under the invoices also described the goods as aseptic packaging material which is classified under HSN 48115910 under GST Tariff and same is used for the Aseptic packaging; aseptic packaging is a specialized manufacturing process in which food, pharmaceutical, or other contents are sterilized separately from packing; that the adjudicating authority has not dealt with the HSN code and straightway confirmed the liability by holding that the appellant has not submitted any documentary proof; that the tariff heading HSN 48115910 was itself proof of the fact that the material was used for UHT milk; detailed literature on aseptic material was submitted but no finding were given by the adjudicating authority; the appellant has also submitted a certificate issued by the Chartered Engineer dated 20.03.2021 certifying that the packaging material paper on which transitional credit claimed was used in packing UHT milk; further the appellant has also submitted a certificate dated 31.03.2021 issued by the supplier of the said packaging material certifying that they have sold Aseptic packaging material for packaging of UHT Milk namely Amul Taaza, Amul Gold and Amul Shakti.



3.3 further it has been submitted by the appellant that adjudicating authority has committed an error in holding that the invoices on the basis of which cenvat credit was availed, were showing the particulars the " Amul Taqaza Toned 1000S\_TT/Amul Shakti 1000ml.B/Amul Gold 1000S\_TT/Amul Tazza Toned 200ml S\_TT/Amul Gold 500 mlS"; further it has been argued by the appellant that on the basis of this the adjudicating authority selectively provided details mentioned in the invoices to hold that the appellant has used such packaging material for fresh milk or toned milk; further it has been submitted by the appellant that particulars the " Amul Taqaza Toned 1000S\_TT/Amul Shakti 1000ml.B/Amul Gold 1000S\_TT/Amul Tazza Toned 200ml S\_TT/Amul Gold 500 ml S" is not the description of the goods, but the description of the goods/packaging material was right below such particulars which provided that the goods supplied by the supplier were " Aseptic Packaging Material" ; further it has been argued that the Adjudicating Authority had ignored this description of the goods and treated the Aseptic Packaging Material as regular polyfilm packaging material. Further, it has been submitted by the appellant that the Adjudicating Authority has understood Amul Taaza Toned, and Amul Gold as the milk which is sold in pouches made from polyfilm packaging material; adjudicating authority has not understood that the Amul Taaza Toned, Amul Shakti, and Amul Gold are also sold as UHT Milk in different packaging called Aseptic Packaging material; appellant has submitted specimen photocopies of the aseptic packaging material used for packing UHT milk like Amul Taaza Toned, Amul Shakti, and Amul Gold.

3.4 that the adjudicating authority relied on Section 17(2) of the CGST Act 2017 is not correct; Section 17(2) of CGST Act 2017 provides for availment of credit attributable to only taxable supplies and restricts availment of credit for exempt supply; that the appellant submit that the UHT milk like Amul Taaza Toned, Amul Shakti, and Amul Gold sold on payment of



5% GST; the appellant submit that when the taxable taxable supplies are made by the appellant, there was no question of relying on Section 17(2) of the CGST Act, 2017 to deny credit to the appellant.

3.5 that the appellant has argued that the penalty under section 73(9) has been wrongly imposed when the transitional credit was rightly taken.

4. Further the appellant vide letter dated 11.10.2021 has submitted additional reply which is given as below:-

4.1 that the cenvat credit carried forwarded by filing TRAN-1 in relation to aseptic packaging material used in packing of Ultra- high- temperature processing UHT milk is denied to the appellant as per Para 11 of the impugned OIO ; in the impugned OIO there is no dispute on the fact that the UHT milk is excisable to duty under GST regime.

4.2 that the appellant has cleared UHT milk on payment of duty and submitted few invoices of the UHT milk cleared on payment of duty under the GST regime.

4.3 that the adjudicating authority in para 12 of the impugned order has observed that he has gone through the photocopies of invoices submitted by the appellant on the basis of which CENVAT Credit of the input under dispute is claimed; the appellant has failed to consider the invoices issued by M/s. Tretra Park India Pvt. Ltd. Whereby packing material namely aseptic packaging material falling under Tariff Code 48115910 was sold to the appellant; the invoices on the basis of which cenvat credit was availed clearly mentioned the description of the goods and tariff code over and above mentioning particulars like " Amul Taaza Toned 1000S\_TT"etc; the adjudicating authority has not understood that the Amul Taaza Toned, Amul Shakti, and Amul Gold milk also sold as HUT milk in different packaging called aseptic packaging material; the appellant has enclosed copies of the invoices for which transitional credit is taken and these invoices are clearly



indicative of the fact that credit of aseptic packaging material falling under Tariff Code 48115910 has been taken in the present facts.

4.4 further that the appellant has submitted the literature on aseptic packaging material used for UHT milk packing and the product details of various Tetra Pak materials sold by the company M/s. Tetra Pak India Pvt. Ltd. and also the use of such packaging material sold by M/s. Tetra Pak India Pvt. Ltd. Is mainly used for the packing of UHT milk; further the appellant has enclosed the extracts of Chapter 48 of the Tariff which show that Chapter Heading 48115910 pertains to aseptic packaging paper.

4.5 The appellant further submitted that they have submitted a certificate issued by the M/s. Tetra Pak India Pvt. Ltd. Certifying the fact that aseptic packaging material procured was used for the manufactured of UHT milk cleared on payment of duty; that the credit has been legally availed in the present facts since the inputs were used for the manufacture of final products excisable to duty.

## **5. PERSONAL HEARING**

Personal hearing in virtual mode through video conference was held on 12.10.2021. Smt. Shipla P. Dave ( Advocate) and Shri Sudhanshu Bissa , Advocate, Authorised Representative on behalf of the appellant has attended the personal hearing . Mrs. Shipla Dave ( Authorised Representative has deposed that she has nothing more to their written reply submitted till date.

## **6. Discussions and Finding**

6.1 I have gone through the facts of the case and written submissions made by the appellant in their appeal memo as well as oral submissions at the time of personal hearing and accordingly, I proceeded for deciding the appeal. The main issue before me to decide whether the appellant claimed transitional credit in respect of which packing material of Amul Taaza



Toned milk " Amul Shakti " Amul Gold" under the HSN Code 48115910 is eligible or otherwise.

6.2 At the outset, I discuss the legal provisions of the relevant Act and Rules made hereunder to embark upon the tenacity of the appellant's contention as well as department averment in the instant case, hereunder:-

**Section 140(3) and 4 of CGST Act, 2017 - Credit of eligible duties in respect of inputs held in stock allowed in certain situations.**

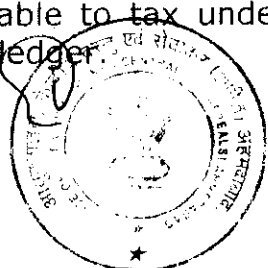
A registered person, who was not liable to be registered under the existing law, or who was engaged in the manufacture of exempted goods or provision of exempted services, or who was providing works contract service and was availing of the benefit of Notification No.26/2012-Service Tax, dated 20.06.2012 or a first stage dealer or a second stage dealer or a registered importer, or a depot of a manufacturer, shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day subject to the following conditions, namely:-

- (i) such inputs and / or goods are used or intended to be used for making taxable supplies under this Act;
- (ii) the said registered person is eligible for input tax credit on such inputs under this Act;
- (iii) the said registered person is in possession of invoice and/or other prescribed documents evidencing payment of duty under the existing law in respect of such inputs;
- (iv) such invoices and /or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day; and
- (v) the supplier of services is not eligible for any abatement under the Act.

PROVIDED that where a registered person, other than a manufacturer or a supplier of services, is not in possession of an invoice or any other documents evidencing payment of duty in respect of inputs, then such registered person shall, subject to such conditions, limitations and safeguards as may be prescribed; including that the said taxable person shall pass on the benefit of such credit by way of reduced prices to the recipient, be allowed to take credit at such rate and in such manner as may be prescribed.

**140(4) - of CGST Act, 2017 -Credit of eligible duties and taxes in respect of inputs held in stock allowed in certain situations.**

A registered person, who was engaged in the manufacture of taxable as well as exempted goods under the Central Excise Act, 1944 or provision of taxable as well as exempted services under Chapter V of Finance Act, 1994, but which are liable to tax under this Act shall be entitled to take, in his electronic credit ledger





(a) the amount of Cenvat credit carried forward in a return furnished under the existing law by him in accordance with the provisions of sub-section (1); and

(b) the amount of Cenvat credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day, relating to such exempted goods or services, in accordance with the provisions of sub-section (3).

**Rule 117 of CGST Rules 2017. Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day.-**

(1) Every registered person entitled to take credit of input tax under section 140 shall, within ninety days of the appointed day, submit a declaration electronically in FORM GST TRAN-1, duly signed, on the common portal specifying therein, separately, the amount of input tax credit of eligible duties and taxes, as defined in Explanation 2 to section 140, to which he is entitled under the provisions of the said section:

Provided that the Commissioner may, on the recommendations of the Council, extend the period of ninety days by a further period not exceeding ninety days.

Provided further that where the inputs have been received from an Export Oriented Unit or a unit located in Electronic Hardware Technology Park, the credit shall be allowed to the extent as provided in sub-rule (7) of rule 3 of the CENVAT Credit Rules, 2004.

(2) Every declaration under sub-rule (1) shall-

(a) \*\*\*\*\*.

(i) \*\*\*\*\*; and

(ii) \*\*\*\*\*;

(b) in the case of a claim under sub-section (3) or clause (b) of sub-section (4) or sub-section (6) or sub-section (8) of section 140, specify separately the details of stock held on the appointed day;

(c) \*\*\*\*\*.

(3) The amount of credit specified in the application in FORM GST TRAN-1 shall be credited to the electronic credit ledger of the applicant maintained in FORM GST PMT-2 on the common portal.

(4) \*\*\*\*\*.

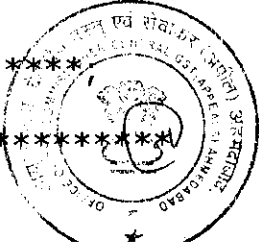
(i) \*\*\*\*\*

(ii) \*\*\*\*\*te.

(b) \*\*\*\*\*

(i) \*\*\*\*\*

(ii) \*\*\*\*\*



(iii) \*\*\*\*\*

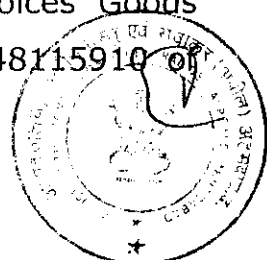
(iv) \*\*\*\*\*

(v) \*\*\*\*\*

6.3 I find that the adjudicating authority has recorded in his finding that as per Section 140(1) (i) of CGST Act, that the registered person shall not be allowed to take credit where the amount of credit is not admissible as input tax credit under this Act; registered person who was engaged in the manufacture of exempted goods or provision of exempted services shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of input held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to the following condition that such inputs or goods are used or intended to be used for making taxable supplies under this Act. Further adjudicating authority has held that the assessee has claimed transitional credit in respect of packaging material (under HSN Code 48115910) which is used for packing of "Amul Taaza Toned Milk", "Amul Shakti" "Amul Gold". Further, the adjudicating authority in para 12 of the OIO has observed that it was cleared from the invoices that the input packing material is used or to be used for packing of Toned milk or fresh milk and same are exempted from GST, hence the Cenvat credit claimed on inputs used i.e. packing material is not admissible to the appellant as per section 17(2) of the CGST Act 2017.

6.4 I find that all types of milk were exempted from paying the Central Excise Duty in pre-GST era; after introduction of GST, the Milk and Cream, not concentrated not containing added sugar or other sweetening matter except **Ultra High Temperature (UHT) milk** is exempt from GST falling under Chapter Head 0401. I find that the appellant has submitted that the packing material was used for **UHT milk** which is taxable @ 5% under GST and they are eligible to claim transitional credit on the said credit on the packing material used for supply of UHT milk; further the appellant has submitted that the Toned and fresh milk products like "Amul Shakti", "Amul Taaza Toned Milk", and "Amul Gold" are also sold in **Aseptic packaging** for their longer life and therefore, these products also require packaging; the appellant has submitted that they have not carried forward any cenvat credit of packaging material which was used for making exempted supply of toned milk or fresh milk.

6.5 I find that the appellant has submitted that in the invoices Goods described as "Aseptic Packaging Paper" falls under Chapter 48115910 of

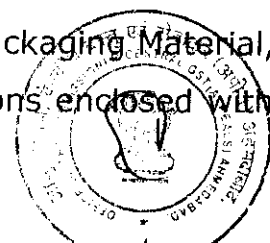


GST Tariff; Aseptic Paper is used for the Aseptic packaging which is specialized manufacturing process in which food, pharmaceutical, or other contained are sterilized separately from packaging; the contents are then inserted into container in a sterile environment; this method uses extremely high temperature to maintain the freshness of the contents while also ensuring that it's not contaminated with microorganisms; the milk, Aseptic packaging helps milk to retain its freshness for longer period; Milk is first processed milk with a technology called **UHT( Ultra High Temperature)**; then such processed milk is packed in aseptic packaging which protect the product from air and light and guarantee a long self life of 180 days without refrigeration; the appellant further submits that the only UHT milk is packed with Aseptic Packaging because it is only way to have longer shelf life of the milk.

7. From the above discussion and submissions I find that on perusal of the invoices issued by M/s. Tetra Pak India Pvt. Ltd. under the descriptions head following particulars are mentioned i.e. Amul Taaza Toned 1000 S\_TT/ Amul Shakti 1000ml B/Amul Gold 1000ml S\_TT Amul Tazza Toned 200 ml S\_TT/ Amul Gold 500 ml S/ Amul Taaza Toned 500 ml. S ( MDG-Banas). In these invoices Aseptic Packaging Material is also mentioned which is used for packaging of UHT milk; I find that this aspect has been ignored by the adjudicating authority.

7.1 Further I find from the details submitted by the appellant that the Amul Taaza Toned, Amul Shakti, and Amul Gold milk are also sold as UHT milk in different packaging called aseptic packaging. To support the contention of the appellant, they have submitted sample of the invoices issued to the buyers in pre GST and after introduction of the GST of same type of milk in which it can be seen that in pre GST and after GST aseptic packaging are being used and after GST the HUT milk has been cleared after the payment of 5% GST. I find that the adjudicating authority has ignored these facts. I find the adjudicating authority has not given any finding about the use of aseptic packaging; in fact aseptic packaging can only be used for packing UHT milk.

7.2 I find that the appellant has also produced a Certificate dated 31.03.2021 issued M/s. Tetra Pak India Pvt. Ltd., in which they have certified that they have issued invoices to M/s. Banaskantha District Co-Operative Milk Producers Union Ltd. and supplied Aseptic Packaging Material, having Amul UHT White Milk designs as per the specifications enclosed with




his certificate to M/s. Banaskantha District Co- Operative Milk Producers Union Ltd.

7.3 I find that the appellant have also produced the certificate dated 20.03.2021 issued by Shri SK Patel Chartered Engineering of M/s. Raj Techno Essential that M/s. Banaskantha District Co- Operative Milk Producers Union Ltd. is engaged in the supply of milk and milk products. The milk which is being supplied also includes UHT Milk which is evident from the invoices and ledger supplied by the. The Milk subjected to UHT processing is then packed in aseptic packaging. Aseptic packaging system protects the products from air and light and guarantees a long shelf life of 180 days without refrigeration. The packaging material has also been physically examined by him and he has certified that the invoices issued by the suppliers which were relate to aseptic packaging material which is used by M/s. Banaskantha District Co- Operative Milk Producers Union Ltd.

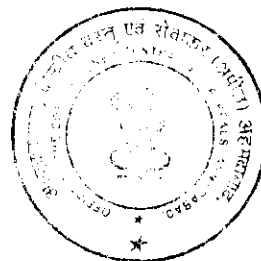
7.4 I find that there is no doubt about the taxability of UHT milk @ 5% GST and it is also beyond doubt that Aseptic Packaging is used for UHT milk, hence the Cenvat Credit transferred in TRAN-1 was in order.

In view of the above discussions and findings and after considering the legal provisions in the instant case, I hereby set aside the impugned order passed by the adjudicating authority and allow the appeal filed by the appellant.


The appeal is disposed off in above manner.

  
(Mihir Rayka)  
Joint Commissioner  
(Appeals)

Date: .11.2021



Attested

  
(H. S. Meena)  
Superintendent  
Central Tax (Appeals)  
Ahmedabad

By R.P.A.D.To,

by M/s. Banaskantha Co-Operative Milk Producers Union Ltd.

Banas Dairy, PO Box 20, Palanpur-385001 Gujarat

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C.Excise, Appeals, Ahmedabad
3. The Commissioner, Central GST & C.Ex, Commissionerate- Gandhinagar.
4. The Superintendent, CGST & C.Ex, Range-I, Palanpur, Gandhinagar Commissionerate.
5. The Assistant Commissioner, CGST & C.Ex, Division-Palanpur, Gandhinagar Commissionerate
6. The Additional Commissioner, Central Tax (System), Gandhinagar Commissionerate.
7. Guard File.

