



सत्यमेव जयते

आयुक्त(अपील)काकार्यालय,

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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DIN NO. : 20230764SW0000818375

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTD/394,395,399&400/2022/3999 - 4006

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-003-APP-JC-11 to 14/2023-24
दिनांक Date : 28-07-2023 जारी करने की तारीख Date of Issue : 28-07-2023

श्री आदेश कुमार जैन संयुक्त आयुक्त (अपील) द्वारा पारित

Passed by Shri Adesh Kumar Jain, Joint Commissioner (Appeals)

ग Arising out of Order-in-Original Nos. ZT2404220294273 dt. 25.04.2022, ZZ2404220205384 dt. 18.04.2022, ZV2405220313241 dt. 23.05.2022 & ZV2405220313185 dt. 23.05.2022 issued by the Assistant Commissioner, Central Goods and Service Tax, Division Kadi, Gandhinagar Commissionerate

घ अपीलकर्ता का नाम एवं पता Name & Address

Appellant	Respondent
The Assistant Commissioner, CGST Division Kadi 2nd Floor, Janta Super Market, Near Vepari Jin, Kalol (N.G), Gujarat	M/s Aksharchem India Ltd [GSTIN: 24AABCA2805M1ZX] 166-169, Kadi Kalol Road, Indrad, Kadi, Mehsana

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



ORDER-IN-APPEAL**BRIEF FACTS OF THE CASE:**

The following appeals have filed by the Assistant Commissioner, CGST, Division-Kadi, Gandhinagar Commissionerate (herein after referred to as the "appellant" / "department") in terms of Review Order(s) issued under Section 107(2) of the CGST Act, 2017 (hereinafter referred as "the Act") by the Reviewing Authority i.e the Commissioner, CGST, Gandhinagar Commissionerate against RFD-06 (herein after referred as the "impugned order(s)") as mentioned below passed by the Assistant Commissioner, CGST, Division - Kadi, Gandhinagar Commissionerate (herein after referred as the "adjudicating authority") in the case M/s. Aksharchem India Ltd., 166-169, Kadi Kalol Road, Indrad, Kadi, Mehsana [GSTIN : 24AABCA2805M1ZX] for amount shown against respective ARN No (hereinafter referred to as the "respondent") on account of accumulated Coal Cess under the category "Any Other". The details are as under:

TABLE -A:

Sr. No	Appeal File Number	Date of filing of appeal	Refund sanctioned Order (Impugned Order-RFD-06) No. & Date / Refund Application ARN No. & Date	Refund claimed for the month	Orders reviewed under Review Reference (Impugned Review Order) No. & Date	Amount of Refund sanctioned (In Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	GAPPL/ADC/GSTD/394/2022	14.10.2022	ZT2404220294273/ 25.4.2022 (ARN NO. AA2403220837368/ 23.3.2022)	Apr 2020	AA2403220837368/ 03.08.2022	93,000/-
	GAPPL/ADC/GSTD/395/2022	14.10.2022	ZZ2404220205384/ 18.04.2022 (ARN NO. AA2403220477669/ 14.3.2022)	Mar 2020	14/2022-23, dtd 28.09.2022	4,40,000/-
	GAPPL/ADC/GSTD/399/2022	18.11.2022	ZV2405220313241 / 23.05.2022 (ARN NO. AA2404220002335 / 01.04.2022)	Jun 2020	AA2404220002335 / 3.8.2022	6,00,000/-
4	GAPPL/ADC/GSTD/400/2022	18.11.2022	ZV2405220313185 / 23.05.2022 (ARN NO. AA2403220977338 / 19.09.2022)	May 2020	AA2403220977338 / 19.09.2022	3,45,000/-

2. Brief facts of the case in all these 04 (Four) appeals is that the "respondent" registered under [GSTIN: 24AABCA2805M1ZX] has filed refund claim(s) on account of accumulated ITC of Coal Cess for the month of April-2020, March-2020, June-2020 & May-2020 respectively for amount shown in Table-A mentioned above under Section 54 of the CGST Act, 2017. After verification of said refund claims the adjudicating authority found the claim(s) in order and accordingly sanctioned the refund amount as shown against Col no.4 and Col No.7 as mentioned in Table-A above for the respective months vide "impugned order(s)".

Subsequently, the appellant department has reviewed all the sanctioned refund orders (as mentioned above in Table-A) which had been passed by the Assistant Commissioner, CGST, Division - Kadi, Gandhinagar Commissionerate, by observing that the orders passed by the Refund Sanctioning Authority are not legal and proper in as much as the claimant /

respondent has already availed the refund of IGST paid on export goods with payment of integrated tax and simultaneously claimed refund of ITC accumulated on account of Coal Cess. Accordingly, directed to file an appeal in FORM-GST-APL-03 with an authorization and hence the present appeal(s) filed by the Assistant Commissioner, CGST, Division – Kadi, Gandhinagar Commissionerate on 14.10.2022 and 18.11.2022 as mentioned in Table-A above before the appellate authority.

3. Being aggrieved with the impugned refund order(s) (RFD-06), the appellant / department preferred appeal(s) on the following grounds:

- i. As per the Section 54(3) of CGST Act, 2017 , the claimant is not entitled for simultaneous refund of IGST as well as accumulated ITC of Coal Cess. For better understanding of the legal provisions, Section 54(3) *ibid*, is reproduced as under :

Section 54(3)

Subject to the provisions of sub-section (10), a registered person may claim refund of any un-utilized input tax credit at the end of any tax period:

Provided that no refund of un-utilized input tax credit shall be allowed in cases other than :

- (i) *zero rated supplies made without payment of tax;*
(ii) *where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council:*

Provided further that no refund of un-utilized input tax credit shall be allowed in cases where the goods exported out of India are subject to export duty;

Provided also that no refund of input tax credit shall be allowed, if the supplier of goods or services or both avails of drawback in respect of Central Tax or claims refund on Integrated Tax paid on such supplies.

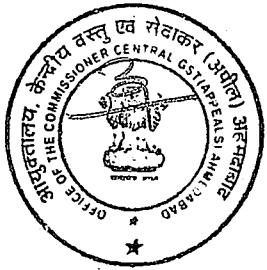
- ii. In the instant issue, the claimant has made zero rated supplies on payment of tax and hence, as per the above said legal provisions, they are not eligible from simultaneous refund of IGST as well as refund of unutilized accumulated ITC. Thus the Refund Sanctioning Authority has erred in sanctioning the subject refund claim.
- iii. Further, the matter of refund of unutilized input tax credit of compensation cess has been explained and clarified vide Paragraph 5 of CBIC's Circular No. 45/19/2018-GST dated 30.05.2018. The relevant portion of the said circular is re-produced hereunder:



“5. Refund of unutilized input tax credit of compensation cess availed on inputs in cases where the final product is not subject to the levy of compensation cess:

Doubts have been raised whether an exporter is eligible to claim refund of unutilized input tax credit of compensation cess paid on inputs, where the final product is not leviable to compensation cess. For instance, cess is levied on coal, which is an input for the manufacture of aluminum products, whereas cess is not levied on aluminum products.

In this regard, Section 16(2) of the Integrated Goods and Services Tax Act, 2017 (IGST Act, 2017) states that, subject to the provisions of Section 17(5) of the CGST Act, credit of input tax may be availed for making zero rated supplies. Further, as per Section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (hereafter referred to as the Cess Act), all goods and services specified in the Schedule to the Cess Act are leviable to cess under the Cess Act; and vide Section 11 (2) of the Cess Act, Section 16 of the IGST Act, is *mutatis mutandis* made applicable to inter-state supplies of all such goods and services. Thus, it implies that all supplies of such goods and services are zero rated under the Cess Act. Moreover, as per Section 17(5) of the CGST Act, 2017, does not restrict the availment of input tax credit of compensation cess on coal, it is clarified that a registered person making zero rated supply of aluminum products under bond or LUT may claim refund of unutilized credit including that of compensation cess paid on coal.



Such registered persons may also make zero rated supply of aluminum products on payment of integrated tax but they cannot utilize the credit of compensation cess paid on coal for payment of integrated tax in view of the proviso to Section 11(2) of the Cess Act, which allows the utilization of the input tax credit of cess, only for the payment of cess on the outward supplies. Accordingly, they cannot claim refund of compensation cess in case of zero rated supply on payment of integrated tax.

iv. Further, as per Section 16(3(a) of the IGST Act, 2017, the claimant is not eligible for the refund of unutilized ITC of cess. The relevant portion of the Section 16 is re-produced as under :

“Section 16 (3): A registered person making zero rated supply shall be eligible to claim refund under either of the following options, namely:-

(a) he may supply goods or services or both under bond or Letter or Undertaking, subject to such conditions, safeguards and procedure as may be prescribed, without payment of integrated tax and claim refund of unutilized input tax credit; or

(b) he may supply goods or services or both, subject to such conditions, safeguards and procedure as may be prescribed, on payment of integrated tax and claim refund of such tax paid on goods or services or both supplied"

The refund sanctioning authority has erroneously sanctioned the refund of accumulated Coal Cess to the claimant on account of zero rated supply with IGST payment. Therefore, the instant impugned Refund Sanction Order(s) is/are not legal and proper and merits to be set aside and order recovery of the entire amount along with interest and penalty.

CROSS EXAMINATION FILED BY RESPONDENT:

4. The respondent filed their cross examination vide letter dated 14th December 2022 (received by this office on 16th December 2022) wherein they submitted that they have filed an appeal with the H'ble High Court of Gujarat challenging the non-issuance of refund of compensation cess pursuant to zero rated supply made with payment of integrated tax vide SCA No. 20314 of 2022. The appeal of the respondent is pending before the H'ble Gujarat High Court and prayed that the present appeal proceedings be kept in abeyance since a similar issue is there and further prays that the present appeal(s) be decided based on the outcome of the appeal filed before the H'ble Gujarat High Court.

PERSONAL HEARING:

Personal hearing in the matter on all these appeals held on 07.12.2022, 16.12.2022 & 15.07.2023. Shri Soham U Mashruwala, Chartered Accountant, appeared before the Appellate Authority as Authorised Representative, on behalf of the respondent in all these appeals for cross examination. During P.H. he has submitted that there is no bar under Section 54 of the CGST Act, 2017 to claim refund of CESS lying unutilized on goods exported on payment of IGST as cess is not leviable. The department has filed these appeals based on Circular No. 45/19/2018-GST (Para 5) and Circular No. 125/44/2019-GST (Para 42), but circular cannot snatch away the substantiate rights of refund provided under Section 54. They have filed the SCA before the H'ble HC of Gujarat challenging the view of the circular.

DISCUSSION AND FINDINGS:

7. I have gone through the facts of the case, written submissions made by the 'appellant'. I find that the main issue to be decided in the instant case is whether the impugned order(s) passed by the Adjudicating Authority is /are legal & proper and is/are in conformity with Section 54(3) of the CGST Act, 2017 or otherwise?

8. I have carefully gone through the facts of the case, grounds of appeal, submissions made by the "appellant" in their appeal memorandum and cross examinations / submissions made by the respondent in all the instant case(s) and documents available on

record. The facts and grounds in all the appeals are same. Since the issue involved in all these present four appeals is identical in nature, all these appeals are disposed of, through a common order.

9. I find that the present appeals were filed to set aside the impugned refund sanctioned order(s) on the grounds that the adjudicating authority has erroneously sanctioned the refund of accumulated Coal Cess to the respondent on account of zero-rated supply with IGST payment and order for recovery of the same along-with interest and penalty. The grounds made in appeal(s) is that as per the proviso to Section 54(3) of the CGST Act, 2017 **"no refund of Input Tax Credit shall be allowed, if the supplier of goods or service or both avails of drawback in respect of Central Tax or claims refund of the Integrated Tax paid on such supplies."**

I refer to the relevant portion of Section 54(3) of the CGST Act, 2017 which is reproduced as under:

Section 54(3)

Subject to the provisions of sub-section (10), a registered person may claim refund of any un-utilized input tax credit at the end of any tax period:

Provided that no refund of un-utilized input tax credit shall be allowed in cases other than :

- (i) *Zero rated supplies made without payment of tax;*
- (ii) *Where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council*

Provided further that no refund of un-utilized input tax credit shall be allowed in cases where the goods exported out of India are subject to export duty,

Provided also that no refund of input tax credit shall be allowed, if the supplier of goods or services or both avails of drawback in respect of Central Tax or claims refund on Integrated tax paid on such supplies.

9.1 I find that the appellant department have reviewed all the refund cases on the basis of the second proviso to Section 54(3) of the CGST Act, 2017 i.e. 'no refund of input tax credit shall be allowed, if the supplier of goods or services or both claims refund on Integrated tax paid on such supplies. From the above, it is very much clear that no refund of input tax credit shall be allowed, if the supplier of goods claims refund on Integrated tax paid on such supplies. I find that the Proviso to Section 54(3) ibid is not a condition of eligibility but a restriction which must govern grant of refund under Section 54(3) of Central Goods and Services Tax Act, 2017. Hence, as per the restriction laid down in provision to Section 54(3) of the CGST Act, 2017, the respondent are not entitled to claim refund of input tax credit accumulated Coal Cess.



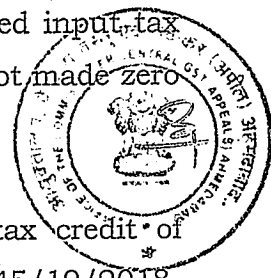
9.2 Further, as per Section 16 of the IGST Act, 2017, term "Zero rated supply" has been defined and who shall be eligible to claim refund of unutilized input tax credit on supply of goods or services or both, without payment of integrated tax, under bond or Letter of Undertaking, in accordance with the provisions of Section 54 of the CGST Act, 2017. Therefore, I refer to the Section 16 of the IGST Act, 2017, which is reproduced as under:

Section 16 of the IGST Act, 2017

"16. Zero-rated Supply:

- (1) "zero-rated supply" means any of the following supplies of goods or services or both namely:-
 - (a) Export of goods or services or both; or
 - (b) Supply of goods or services or both for authorized operations to a Special Economic Zone developer or a Special Economic Zone unit.
- (2) Subject to the provisions of sub-section (5) of section 17 of the Central Goods and Services Tax Act, credit of input tax may be availed for making zero-rated supplies, notwithstanding that such supply may be an exempt supply.
- (3) **A registered person making zero rated supply shall be eligible to claim refund of unutilized input tax credit on supply of goods or services or both, without payment of integrated tax, under bond or Letter of Undertaking, in accordance with the provisions of Section 54 of the Central Goods and Services Tax Act or the rules made thereunder, subject to such conditions, safeguards and procedure as may be prescribed:**
PROVIDED that
- (4)

From the above, I find that as per Section 16(3) of the CGST Act, 2017, the respondent who is making zero rated supply shall not be eligible to claim refund of unutilized input tax credit on supply of goods, with the payment of integrated tax, as they have not made zero rated supply under bond or Letter of Undertaking (LUT).



9.3 I also further find that the matter of refund of unutilized input tax credit of compensation cess has been explained and clarified vide CBIC Circular No. 45/19/2018-GST dated 30.05.2018. The text of the Para 5 of circular is re-produced as below:

"5. Refund of unutilized input tax credit of compensation cess availed on inputs in cases where the final product is not subject to the levy of compensation cess:

5.1 Doubts have been raised whether an exporter is eligible to claim refund of unutilized input tax credit of compensation cess paid on inputs, where the final product is not leviable to compensation cess. For instance, cess is levied on coal, which is an input for the manufacture of aluminum products, whereas cess is not levied on aluminum products.

5.2 In this regard, section 16(2) of the Integrated Goods and Services Tax Act, 2017 (IGST Act for short) states that, subject to the provisions of Section 17(5) of the CGST Act, credit of input tax may be availed for making zero rated supplies. Further, as per Section 8 of the Goods and Services Tax (Compensations to States) Act, 2017, (hereafter referred to as the Cess Act), all goods and services specified in the Schedule to the Cess Act are leviable to cess under Cess Act; and vide Section 11(2) of the Cess Act, section 16 of the IGST Act is mutatis mutandis made applicable to inter-state supplies of all such goods and services. Thus, it implies that all supplies of such goods and services are zero rated under the Cess Act. Moreover, as Section 17(5) of the CGST Act does not restrict the availment of input tax credit of compensation cess on coal, it is clarified that a registered person making zero rated supply of aluminum

product under bond or LUT may claim refund of unutilized credit including that of compensations cess paid on coal.

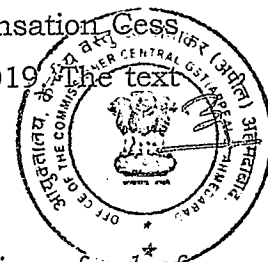
5.3 Such registered persons may also make zero-rated supply of aluminum products on payment of integrated tax but they cannot utilize the credit of the compensation cess paid on coal for payment of integrated tax in view of the proviso to section 11(2) of the Cess Act, which allows the utilization of the input tax credit of cess, only for the payment of cess on the outward supplies. Accordingly, they cannot claim refund of compensation cess in case of zero-rated supply on payment of integrated tax“.

Here in the instant case, I find that the respondent has exported the goods i.e zero rated supply with payment of Integrated Tax and not making zero rated supply under bond or LUT. Further, from the above clarification of Board's Circular dated 30.05.2018, I find it very much clear that Section 17(5) of the CGST Act, 2017 does not restrict respondent the availment of input tax credit of compensation cess on coal, subject to making zero rated supply under bond or LUT. The respondent is eligible to make zero-rated supply of finished goods on payment of integrated tax but they cannot utilize the credit of compensation cess paid on coal for payment of integrated tax in view of the proviso to Section 11(2) of the Cess Act, which allows the utilization of the input tax credit of cess, only for the payment of cess on the outward supplies.

9.4 Further, I also find that the guidelines for claiming of refund of Compensation Cess has been described vide CBIC Circular No. 125/44/2019-GST dated 18.11.2019. The text of the Para 42 of the said circular is re-produced as under:

“Guidelines for claims of refund of Compensation Cess

42. Doubts have been raised whether a registered person is eligible to claim refund of unutilized input tax credit of compensation cess paid on inputs, where the zero-rated final product is not leviable to compensation cess. For instance, cess is levied on coal, which is an input for the manufacture of aluminium products, whereas cess is not levied on aluminium products. In this context, attention is invited to section 16(2) of the Integrated Goods and Services Tax Act, 2017 (hereafter referred to as the “IGST Act”) which states that, subject to the provisions of section 17(5) of the CGST Act, credit of input tax may be availed for making zero rated supplies. Further, section 16 of the IGST Act has been mutatis mutandis made applicable to inter-State supplies under the Cess Act vide section 11 (2) of the Cess Act. Thus, it implies that input tax credit of Compensation Cess may be availed for making zero-rated supplies. Further, by virtue of section 54(3) of the CGST Act, the refund of such unutilized ITC shall be available. Accordingly, it is clarified that a registered person making zero rated supply of aluminium products under bond or LUT may claim refund of unutilized credit including that of compensation cess paid on coal. Such registered persons may also make zero-rated supply of aluminium products on payment of Integrated tax but they cannot utilize the credit of the compensation cess paid on coal for payment of Integrated tax in view of the proviso to section 11(2) of the Cess Act, which allows the utilization of the input tax credit of cess, only for the payment of cess on the outward supplies.”



Para-42 of the aforesaid circular also clarified that the registered person making zero rated supply under bond or LUT may claim refund of unutilized credit including that of compensation cess paid on coal. In the instant case(s), the supply is on payment of tax and not under Bond or LUT, thus the respondent is not entitled to refund of credit balance of Coal Cess lying in their Credit ledger.

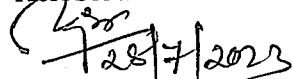
10. As discussed in foregoing paras, I am of the considered view that the refund sanctioning authority has erred in passing the refund order(s) as detailed in Table-A of Para-1 which are not legal and proper in consonance with the Section 54(3) of the CGST Act, 2017 and the reviewing authority has rightly observed that the respondents are not entitled for refund of ITC accumulated cess simultaneously as per the proviso to Section 54(3) of the CGST Act, 2017 and in terms of para-5 of the CBIC's Circular No. 45/19/2018-GST, dated 30.05.2018, and para 42 of the CBIC's Circular No. 125/44/2019-GST dated 18.11.2019.

11. In view of the above, I find that the contentions raised by the appellant department are sustainable in terms of the provisions of law in the matter as discussed above. Hence, I hold that the adjudicating authority has erred while sanctioning the refund claims of the respondent in the impugned orders. Hence, I set aside the refund order(s) as detailed in Table-A of Para-1 passed by the Refund Sanctioning Authority and order to recover the same alongwith interest and allow the present appeal(s) filed by the appellant / department as discussed above.

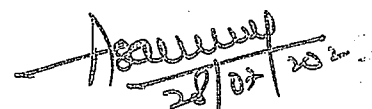
12. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

12. The appeal(s) filed by the appellant stand disposed of in above terms.

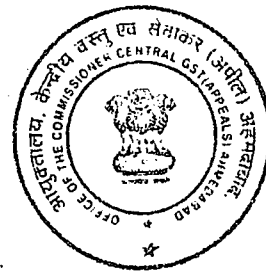
Attested



(Tejas J Mistry)
Superintendent,
Central Tax (Appeals), Ahmedabad



(Adesh Kumar Jain)
Joint Commissioner (Appeals)
Date: .07.2023



By R.P.A.D.

To

The Assistant Commissioner,
Central Excise & CGST, Division – Kadi, Gandhinagar Commissionerate.
2ndFloor, Janta Super Market, Near Vepari Jin,
Kalol (N.G), 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 Dy / Assistant Commissioner, CGST & C.Ex, Division-Kadi,
Gandhinagar Commissionerate.
5. M/s. Aksharchem India Limited,166-169, Kadi-Kalol Road, Indrad, Kadi,
Mehsana : 382 721
- 6.The Additional Commissioner, Central Tax (System), Gandhinagar.
7. The Superintendent (Systems), CGST Appeals, Ahmedabad, for publication of the
OIA on website.
8. ~~Guard File/ P.A. File.~~

