



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

07926305065-

टेलिफैक्स 07926305136



DIN- 202310645W000042474C

रजिस्टर्ड डाक ए.डी. द्वारा

क. फाइल संख्या : File No : GAPPL/ADC/GSTP/2396/2023 -APPEAL

16683-89

ख. अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-003-APP-JC-30/2023-24

दिनांक Date : 18-09-2023 जारी करने की तारीख Date of Issue : 03-10-2023

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 No. SUPDT/RNM/01/GST/RANGE-IV/KADI/2022-23 DT. 31.03.2023 issued by The Superintendent, CGST & C.Ex., Range-IV, Divison- Kadi, Gandhinagar Commissionerate

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

M/s. SCC Infrastructure Private Limited,
Babajipura, Taluka Kadi,
Mehsana, Gujarat - 382715

(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) Full amount of Tax, Interest, Fine, Fee and Penalty arising from the impugned order, as is admitted/accepted by the appellant, and

(ii) A sum equal to twenty five per cent 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.

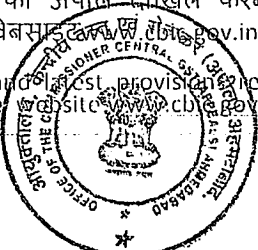
(ii)

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 दायर 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:**

M/S SCC Infrastructure Private Limited, Babajipura, Kadi, Mehsana- 382715, (hereinafter referred to as the "appellant") has filed the appeal on 31.07.2023 against Order-in-Original No. SUPDT/RNM/01/reGST/RANGE-IV/KADI/2022-23 dated 31.03.2023 (hereinafter referred to as the "impugned order") passed by the Superintendent, Central GST & C.Ex., Range-IV, Division- Kadi, Gandhinagar Commissionerate (hereinafter referred to as the "adjudicating authority") for wrong availment of Input Tax Credit ('ITC') amounting to Rs. 3,44,132/-.

2(i). Brief facts of the case in the present appeal is that the appellant registered under GSTIN 24AAWCS1330A2ZO, are engaged in the business of dealing in goods and services of HSN 6810, 2523,7212, 6907, 2517 etc. The scrutiny of the returns of the appellant was conducted for the period from July 2017 to March 2018 as per SOP circulated by CBIC vide instruction No. 02/2022-GST dated 22.03.2022 and has been issued ASMT-10 dated 29.04.2022 to the supplier for conveying the objection noticed during the conducted scrutiny of returns. The appellant is also availing the facility of Input Tax Credit. On examining and scrutiny of the returns of the appellant, it has been observed that the ITC Credit value found mentioned/availed and utilized for payment of taxes in their GSTR-3B is more than the ITC (Input Tax Credit) value found in the GSTR-2A amounting to Rs. 3,44,132/-.

2(ii). Further, on examination of GSTR-2A returns of the said taxpayer, it appeared that some amount of ITC availed by the said taxpayer in their GSTR-3B was not eligible which reflected in their GSTR-2A returns. It appeared that the supplier of goods had not actually paid the Central Goods and Services Tax ('CGST') and State Goods and Service Tax ('SGST') (collectively 'tax') to the Government account as the amounts availed as ITC in GSTR-3B were not reflected in the GSTR-2A of the said taxpayer. Therefore, it appeared that the said taxpayer has wrongly availed ITC in their GSTR 3B returns as the same is not reflected in their GSTR 2A returns. The details of the said ITC wrongly availed ITC for the period from July 2017 to March 2018 by the said taxpayer is as below:-

(Rs. In actual)						
Particulars	Return	IGST	CGST	SGST	Cess	Total
ITC not admissible	ITC available in their GSTR 3B return minus ITC available in their GSTR 2A return	0	172066	172066	0	344132

3. The appellant was further issued show Cause Notice dated 28.12.2022. Further, the adjudicating authority passed the impugned order and confirm the demand of CGST of Rs. of Rs.1,72,066/- and SGST of Rs. of Rs.1,72,066/- under the provisions of

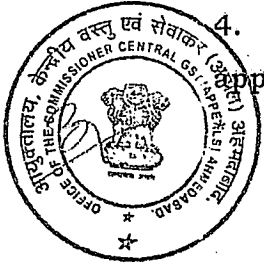
Sections 73(1) of the CGST Act read with the provisions of Section 20 of the IGST Act alongwith interest under Sections 50(1) of the CGST Act read with the provisions of Section 20 of the IGST Act and penalty equal to tax under the provision of section 73(1) of the CGST Act read with the provisions of Sections 122(2)(b) of the CGST Act and the provisions of Section 20 of the IGST Act on the confirmed demand for the following reasons :

- that the said invoices issued to M/s. SCC Infrastructure Pvt. Ltd. GSTIN No.24AAWCS1330AIZP and not on GSTIN 24AAWCS1330A2ZO.
- as per provisions of Section 16 of the CGST Act, 2017, Mis SCC Infrastructure Pvt. Ltd. GSTIN 24AAWCS1330A2ZO is not eligible to avail ITC on the invoices issued to GSTIN 24AAWCS1330AIZP of Mis SCC Infrastructure Pvt. Ltd.
- M/s Ajanta Manufacturing Private Limited has issued invoice neither shown in his GSTR-1 and nor in GSTR-2A of Mis SCC Infrastructure Pvt. Ltd.
- The benefit of relaxation provided through Circular No.183/1512022-GST dated 27.12.2022 wherein at para 4.1.2 issued by CBIC couldn't be extended to the taxpayer.
- that the taxpayer is not eligible to take Input Tax Credit of Rs.3,44,132/- on supplies received from Mis Ajanta Manufacturing Private Limited and the same is to be demanded and recovered alongwith applicable interest and penalty.

4. Being aggrieved with the impugned order, the appellant preferred the present appeal on 31.07.2023 for the following reasons:

The tax levied by disallowing ITC for difference between GSTR 3B vs. GSTR 2A is against the judgment of the Hon'ble Supreme Court of M/s. Union of India v. Bharti Airtel Ltd. [2021] 131 taxmann.com 319 (SC). Hence, required to be set aside.

- * that the supplier M/s. Ajanta Manufacturing Private Limited having GSTIN-24AAECA6115B1ZE has committed some mistake while filling their GSTR-1 of the respective months and thus invoices were not reflected in GSTR-2A for the Year-17-18. Later on, the supplier has identified the mistake and immediately amended invoices in GSTR-1 of January-2019 thus above invoices were reflected in GSTR-2A of the year 2018-2019.
- * Interest u/s.50(1) for difference between ITC claimed in GSTR 3B vs GSTR 2A cannot be charged. Interest is not applicable as appellant is having excess ITC. Moreover, Interest if at all applicable then it is applicable u/s.50(3) and not u/s.50(1).
- * Learned Assessing authority has wrongly imposed penalty u/s.122(2)(b) of the GST Act. Sec.122(2)(b) of the GST Act
- * There is no malafide intension of the appellant while claiming ITC. The penalty is therefore required to be set aside in the present appeal.
- * Tax charged for mismatch may please set aside. Interest charged u/s.50(1) is not chargeable and hence requested to remove in the appeal order. Penalty imposed is requested to be removed intoto or alternatively token penalty may be confirmed in the facts and circumstances of the case.

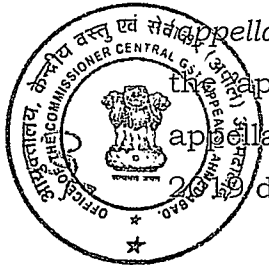


PERSONAL HEARING :

5. Personal hearing in the present appeal was held on 13.09.2023. Shri Samir Sidhnapuriya, Advocate Authorized Representative appeared in person on behalf of the appellant in the present appeal. During P.H. he has submitted that "Ld. Adjudicating Authority has misinterpreted the Circular No. 183/15/2022-GST issued on 27/12/2022. Further the supplier has wrongly mentioned their inactive GST No., which has been corrected later on. Now its reflected in their GST-2A and supplier has filed corrected GSTR-1. In view of above the O-I-O needs to be set aside and requested to allow appeal. He also submitted additional submission during P.H.

DISCUSSION AND FINDINGS:

6. 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 (i) whether the appeal has been filed within the prescribed time- limit and (ii) whether the appellant had wrongly taken/availed ITC for the period from July 2017 to March 2018 during the verification GSTR-2A and GSTR-3B or not.



7(i). In the present matter, the "impugned order" is of 31.03.2023 so, the normal appeal period of three months was available up to 30.06.2023 whereas, the present appeal is filed on 31.07.2023. In this regard, I find that the appellant has submitted that they have received the order on 30.04.2023 and requested in the interest of justice to condone the delay of 31 days occurred in filing of present appeal considering the facts that the appellant has received the order on 30.04.2023. In light of Section 107(4) of the CGST Act, 2017 by condoning the delay of one month the last date for filing of appeal comes to 31.07.2023. In the present matter the appeal is filed on 31.07.2023. Accordingly, in view of above request of appellant to condone the delay of 31 days, I hereby condone the delay. Accordingly, the present appeal is considered to be filed in time.

Accordingly, I am proceeded to decide the case.

7(ii). I find that the during the scrutiny of the returns of the appellant as per SOP circulated by CBIC vide instruction No. 02/2022-GST dated 22.03.2022 department raised objection notice that the appellant has Wrongly availment Input Tax Credit ('ITC') due to non fulfillment of conditions under Section 16(2)(c) of the CGST/SGST Acts, 2017 amounting to Rs. 3,44,132/- (i.e Rs. 1,72,066/- CGST and Rs. 1,72,066/- SGST). Further I find that, during the course of verification of the GSTR 2A and GSTR 3B returns filed by the registered person for the period from July 2017 to March 2018, the ITC Credit value found mentioned in their GSTR 3B returns is more than the ITC (Input Tax Credit) value found in the GSTR 2A. The difference between Value of ITC as per 3B and Value of GST as per GSTR-2A availed by the appellant is calculated and tabulated as below: -

Particulars	Return	IGST	CGST	SGST	Cess	Total
ITC not admissible	ITC available in their GSTR 3B return minus ITC available in their GSTR 2A return	0	172066	172066	0	344132

8. I find that in the instant case adjudicating authority is contending that the appellant has contravened the provisions of Section 16(2)(c) of CGST Act 2017 and Rule 36 of CGST Rules 2017 and appellant during the course of personal hearing, coated the benefit of Circular No. 183 /5 / 2022-GST issued on 27/12/2022 by The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India which deals with matter of difference of input tax credit availed in form GSTR-3B as compared to that detailed in Form GSTR-2A for financial year 2017-18 and 2018-19. In this regard, I hereby refer the relevant provisions as under:

Section 16. Eligibility and conditions for taking input tax credit.-

(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,-

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;]

(b) he has received the goods or services or both.

2[**Explanation.-** For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services-

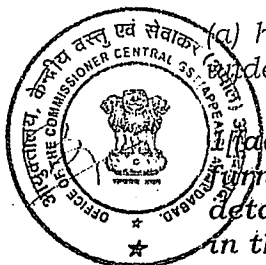
(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;

(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person;]

3[(ba) the details of input tax credit in respect of the said supply communicated to such registered person under section 38 has not been restricted;]

(c) subject to the provisions of 4[section 41 5[***]], the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and

(d) he has furnished the return under section 39:



Provided that where the goods against an invoice are received in lots or instalments, the registered person shall be entitled to take credit upon receipt of the last lot or instalment:

Provided further that where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be added to his output tax liability, along with interest thereon, in such manner as may be prescribed:

Provided also that the recipient shall be entitled to avail of the credit of input tax on payment made by him of the amount towards the value of supply of goods or services or both along with tax payable thereon.

Rule 36. Documentary requirements and conditions for claiming input tax credit.

3[(4) No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished under subsection (1) of section 37 unless,-

(a) the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in FORM GSTR-1 or using the invoice furnishing facility; and

(b) the details of such invoices or debit notes have been communicated to the registered person in FORM GSTR-2B under sub-rule (7) of rule 60.]

Circular No. 183/15/2022-GST, dated 27.12.2022.

Subject: Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19-reg.

The main content of this circular are reproduced as under. " In order to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the CGST Act, hereby clarifies as follows:

Sr. No.	Scenario	Clarification
a.	Where the supplier has failed to file FORM GSTR-1 for a tax period but has filed the return in FORM GSTR-3B for said tax period, due to which the supplies made in the said tax period do not get reflected in FORM GSTR-2A of the recipients	In such cases, the difference in ITC claimed by the registered person in his return in FORM GSTR-3B and that available in FORM GSTR-2A may be handled by following the procedure provided in para 4 below.
b.	Where the supplier has filed FORM GSTR-1 as well as return in FORM GSTR-3B for a tax period, but has failed to report a particular supply in FORM GSTR-1, due to which the said supply does not get reflected in FORM GSTR-2A of the recipient.	In such cases, the difference in ITC claimed by the registered person in his return in FORM GSTR-3B and that available in FORM GSTR-2A may be handled by following the procedure provided in para 4 below
c.	Where supplies were made to a registered person and invoice is issued as per Rule 46 of CGST Rules containing GSTIN of the recipient, but supplier has wrongly reported the said supply as B2C supply, instead of B2B supply, in his FORM GSTR-1, due to which the said supply does not get reflected in FORM GSTR-2A of the said registered person.	In such cases, the difference in ITC claimed by the registered person in his return in FORM GSTR-3B and that available in FORM GSTR-2A may be handled by following the procedure provided in para 4 below

d.	Where the supplier has filed FORM GSTR-1 as well as return in FORM GSTR-3B for a tax period, but he has declared the supply with wrong GSTIN of the recipient in FORM GSTR-1	In such cases, the difference in ITC claimed by the registered person in his return in FORM GSTR-3B and that available in FORM GSTR-2A may be handled by following the procedure provided in para 4 below. In addition, the proper officer of the actual recipient shall intimate the concerned jurisdictional tax authority of the registered person, whose GSTIN has been mentioned wrongly, that ITC on those transactions is required to be disallowed, if claimed by such recipients in their FORM GSTR-3B. However, allowance of ITC to the actual recipient shall not depend on the completion of the action by the tax authority of such registered person, whose GSTIN has been mentioned wrongly, and such action will be pursued as an independent action.
----	--	---

4. The proper officer shall first seek the details from the registered person regarding all the invoices on which ITC has been availed by the registered person in his FORM GSTR 3B but which are not reflecting in his FORM GSTR 2A. He shall then ascertain fulfillment of the following conditions of Section 16 of CGST Act in respect of the input tax credit availed on such invoices by the said registered person:

- i) that he is in possession of a tax invoice or debit note issued by the supplier or such other tax paying documents;
- ii) that he has received the goods or services or both;
- iii) that he has made payment for the amount towards the value of supply, along with tax payable thereon, to the supplier

Besides, the proper officer shall also check whether any reversal of input tax credit is required to be made in accordance with section 17 or section 18 of CGST Act and also whether the said input tax credit has been availed within the time period specified under sub-section (4) of section 16 of CGST Act.

4.1 In order to verify the condition of clause (c) of sub-section (2) of Section 16 of CGST Act that tax on the said supply has been paid by the supplier, the following action may be taken by the proper officer:

4.1.1 In case, where difference between the ITC claimed in FORM GSTR-3B and that available in FORM GSTR 2A of the registered person in respect of a supplier for the said financial year exceeds Rs 5 lakh, the proper officer shall ask the registered person to produce a certificate for the concerned supplier from the Chartered Accountant (CA) or the Cost Accountant (CMA), certifying that supplies in respect of the said invoices of supplier have actually been made by the supplier to the said registered person and the tax on such supplies has been paid by the said supplier in his return in FORM GSTR 3B. Certificate issued by CA or CMA shall contain UDIN. UDIN of the certificate issued by CAs can be verified from ICAI website <https://udin.icai.org/search-udin> and that issued by CMAs can be verified from ICAI website <https://eicmai.in/udin/VerifyUDIN.aspx>.

4.1.2 In cases, where difference between the ITC claimed in FORM GSTR-3B and that available in FORM GSTR 2A of the registered person in respect of a supplier for the said financial year is upto Rs 5 lakh, the proper officer shall ask the claimant to produce a certificate from the concerned supplier to the effect that said supplies have actually been made by him to the said registered person and the tax on said supplies has been paid by the said supplier in his return in FORM GSTR 3B.

4.2 However, it may be noted that for the period FY 2017-18, as per proviso to section 16(4) of CGST Act, the aforesaid relaxations shall not be applicable to the claim of ITC made in the FORM GSTR-3B return filed after the due date of furnishing return for the month of September, 2018 till the due date of furnishing



return for March,2019, if supplier had not furnished details of the said supply in his FORM GSTR-1 till the due date of furnishing FORM GSTR 1 for the month of March,2019.

5. It may also be noted that the clarifications given hereunder are case specific and are applicable to the bonafide errors committed in reporting during FY 2017-18 and 2018-19. Further, these guidelines are clarificatory in nature and may be applied as per the actual facts and circumstances of each case and shall not be used in the interpretation of the provisions of law.

6. These instructions will apply only to the ongoing proceedings in scrutiny/audit/investigation, etc. for FY 2017-18 and 2018-19 and not to the completed proceedings. However, these instructions will apply in those cases for FY 2017-18 and 2018-19 where any adjudication or appeal proceedings are still pending.

9(i). In the instant case I find that this case falls under main content of this circular No. 183/15/2022-GST, dated 27.12.2022 (Sr. No. D) and clause no. 4.1.2. As per Sr. No. D of the said circular dated 27.12.2022, Where the supplier has filed FORM GSTR-1 as well as return in FORM GSTR-3B for a tax period, but he has declared the supply with wrong GSTIN of the recipient in FORM GSTR-1, In such cases, the difference in ITC claimed by the registered person in his return in FORM GSTR-3B and that available in FORM GSTR-2A may be handled by the procedure provided in para 4 as mentioned above. In addition, the proper officer of the actual recipient shall intimate the concerned jurisdictional tax authority of the registered person, whose GSTIN has been mentioned wrongly, that ITC on those transactions is required to be disallowed, if claimed by such recipients in their FORM GSTR-3B. However, allowance of ITC to the actual recipient shall not depend on the completion of the action by the tax authority of such registered person, whose GSTIN has been mentioned wrongly, and such action will be pursued as an independent action.

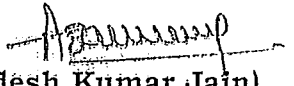
9(ii). I find that in the impugned order it has been mentioned that the appellant has not produced any documentary evidence to say that the suppliers from whom they had made purchases, had paid the tax leviable on the suppliers. However, during appeal the appellant has submitted the invoice wise details, confirmation certificate of supplier i.e. M/s. Ajanta Manufacturing Pvt Ltd. (Oreva Group) and GSTR-2A of M/s. SCC Infrastructure Pvt Ltd., and clarify that transaction is incurred duly claimed in GSTR 3B but was not reflected in GSTR-2A on account of GSTIN wrongly mentioned in all the invoices issued by supplier and reported in his FORM GSTR-1. In the confirmation certificate respective supplier has also declared that due to inadvertent mistake the said transactions ^{were} ~~are~~ not appearing in GSTR 2A of the appellant and in their GSTR-1. The supplier has also certified that they have included the said invoices in their books of account in the turnover of sales and they have considered the income received by recipient's bank as their income in their books of accounts and the said invoices are also considered in the annual return and GSTR 9C reconciliation statement too. Further during personal hearing, the representative of appellant have stated that the supplier has wrongly mentioned their inactive GST No., which has been corrected later on. Now its reflected in their GST-2A after supplier has filed corrected GSTR-1.

10. In view of the above, I find that the appellant have submitted the proper documents during filing of APL 01 form in this office. Hence, the impugned order disallowing the demand of Input Tax Credit (ITC) by the adjudicating authority under Section 73(1) needs to be set-aside to the above extent, in terms of Circular No.183/15/2022-GST dated 27.12.2022.

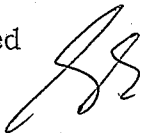
11. In view of above discussions, I allow the appeal of the "Appellant" with a directed, to submit all the relevant documents/submission before the adjudicating authority for verification of the facts, who shall verify the facts as directed above and pass order accordingly.

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

The appeal filed by the appellant stands disposed of in above terms.


(Adesh Kumar Jain)
Joint Commissioner (Appeals)
Date: 18.09.2023

Attested


(Sandheer Kumar)
Superintendent (Appeals)

By R.P.A.D.

To

M/S SCC Infrastructure Private Limited,
Babajipura, Kadi,
Mehsana- 382715.



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, Gandhinagar Commissionerate
4. The Dy. / Assistant Commissioner, CGST & C.Ex, Division-Kadi, Gandhinagar Commissionerate.
5. The Superintendent, CGST & C.Ex, Range-IV, Division-Kadi, Gandhinagar Commissionerate.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad, for publication of the OIA on website.
7. Guard File
8. P.A. File.



