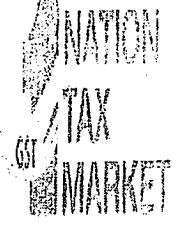




सत्यमेव जयते

आयुक्तकमकार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.
GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
Phone: 079-26305065 Fax: 079-26305136
E-Mail : commrappl1-cexamd@nic.in

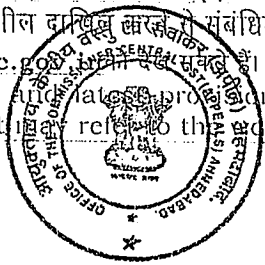


By Regd. Post

DIN NO.: 20231064SW0000555D1F

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/2569/2023 / 2036-42
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-CGST-003-APP-JC-38/2023-24 and 09.10.2023
(ग)	पारित किया गया / Passed By	श्री आदेश कुमार जैन, संयुक्त आयुक्त (अपील) Shri Adesh Kumar Jain, Joint Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	10.10.2023
(ङ)	Arising out of Order-In-Original No. 01/LOK/SUPDT/HMT-1/2023-24 dated 03.07.2023 passed by The Superintendent, CGST & C.Ex, Range-I, Division-Himatnagar, Gandhinagar Commissionerate.	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Pankaj Agencies (Legal Name: Pankajkumar Hiralal Shah) (GSTIN: 24ABWPS9054M1ZM), Arogyanagar, Near Bust Station, Himatnagar, Sabarkantha, Gujarat - 383001

(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 AP1-05, 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 AP1-05 online.
	Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying -
(i)	(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 <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 दायर करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट www.cbic.gov.in पर उपलब्ध जानकारी से संबंधित प्रश्नों के लिए, अपीलार्थी को संबंधित वेबसाइट www.cbic.gov.in पर जाकर जानकारी लेनी चाहिए। For elaborate, detailed information relating to filing of appeal to the appellate authority, the appellant is advised to refer to the website www.cbic.gov.in .



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

M/s. Pankaj Agencies, (Legal Name: Pankajkumar Hiralal Shah), Arogyanagar, Near Bus Station, Himatnagar, Sabarkantha, Gujarat-383001, (hereinafter referred to as the "appellant") has filed the appeal on 01.08.2023 against Order-in-Original No. GST-04/Lok/Supdt/HMT-1/2023-24, dated 03.07.2023 (hereinafter referred to as the "impugned order") passed by the Superintendent, Central GST & C.Ex., Range-1, Division-Himmatnagar, Gandhinagar Commissionerate, Gandhinagar (hereinafter referred to as the "adjudicating authority") for excess claim of ITC in GSTR-9 in the context of ITC appearing in GSTR 2A, amounting to Rs. 6,56,684/- alongwith interest and penalty.

2(i). Brief facts of the case in the present appeal is that the appellant registered under GSTIN 24ABWPS9054M1ZM, are engaged in the activity of supply of goods of HSN 30031000 (medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives), hsn 21061000 (protein concentrates and textured protein substances).The taxpayer is also availing the facility of Input Tax Credit. 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. Further, ASMT-10 dated 15.07.2022 was issued to the said taxpayer conveying the objection noticed during the scrutiny of returns. The details of the ITC liability, i.e. difference between as per GSTR-9 and GSTR 2A is as under:-

	Description	CGST	SGST/UGST	IGST	Cess	Total
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	4589301	4589301	51585	0	9230187
B	ITC as per sum totaql of 6(B) and 6(H) above of GSTR-9	4917643	4917643	51585	0	9886871
	Difference (A-B)	-328342	-328342	0	0	-656684

Hence, ITC of Rs.6,56,684/- in respect of difference of GSTR-2A v/s GSTR-9 was required to paid along with interest/penalty as per CGST Rules, 2017 read with CGT Acts, 2017. Accordingly, the appellant was directed to pay/reverse the in-eligible ITC of Rs. 6,56,684/- alongwith applicable interest and penalty of Rs. 65,668/-.

3. The appellant was further issued show Cause Notice vide F.No.GEXCOM/SoR/4100/2022 dated 03.10.2022 (DIN:20221064WU000000DEB1). Further, the adjudicating authority passed the impugned order and confirm the demand to recover the ITC of amounting to Rs. 6,56,684/- (CGST Rs. 3,28,342/- and SGST Rs. 3,28,342/-) under the provisions of Sections 73(1) of the CGST Act read with the SGST Act, 2017 alongwith interest under Section 50(1) of the CGST Act read with the SGST Act, 2017 and penalty amounting to Rs. 65,668/- (CGST Rs. 32,834/- and SGST Rs. 32,834/-) under section 122(2)(a) of the CGST Act read with similar provision of SGST Act, for the following reasons :

- They referred the Provisions of Section 16(2), Section 38 and Section 155 of the CGST Act 2017;
- The taxpayer has not followed the above conditions. As the said conditions has to be mandatorily fulfilled by the appellant of ITC;
- the claim of the taxpayer, that payment of Tax has actually been made by their supplier to the government therefore provision of Section, 16(2)(C) of CGST Act 2017 has been duly complied with and the taxpayer is eligible to claim ITC amounting to Rs. 6,56,684/- on the supplies made by the: suppliers, is not sustainable;
- that as per the provision of Section 155 of CGST Act 2017, the burden of proving eligibility for claim of ITC lies on the availer of such ITC. In the instance case the taxpayer has failed to produce any documents to adduce their claim that the tax has actually been paid by their supplier on supplies made to them. Mere declaration of the supplier that tax has been paid on the supplies made to the taxpayer and production tax invoice, stock register and ledger account cannot be treated as valid documents to prove that the tax has actually been paid to the government exchequer;
- that the ITC of Rs. 6,56,684/- is wrongly availed in excess to the available Input Tax Credit as per table 8 of GSTR 9 in contravention to Section 16(2)(c) of the CGST Act, 2017. The taxpayer had an opportunity to reverse the excess availed credit while filing of their Annual Return but instead of reversal of wrongly availed ITC the registered person utilized the wrongly availed ITC for discharging their tax liability thus make himself liable to recovery of ITC to there of Rs. 6,56,684/- under the provisions of Section 73(1) of the CGST Act, 2017, along with applicable interest under section 50(1) of the CGST Act, 2017 and penalty under section 122(2)(a) of CGST Act 2017;
- the registered person has not declared correct value of Input Tax Credit available to him and availed & utilized Input Tax Credit in excess for which no acceptable explanation is provided during Adjudication.

4. Being aggrieved with the impugned order, the appellant preferred the present appeal on 01.08.2023 for the following reasons:

- that the appellant has stated that the adjudicating authority had not considered the benefit of Circular No. 183/15/2022-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 f.y. 2017-18 and 2018-19;



- they enclosing list of parties who have filed their returns and Paid tax and their confirmations;
- they had no intention to claim any false credit and have fully ensure compliance to all the provisions of the GST Law prevailing at the time as per our duly submission made against the show cause notice issued; they had duly discharge GST Return filing and also have paid total amount due to supplier and hence there is no default on our end where any penalty should be levied on the transaction; that they had no intention to evade GST liability by claiming wrong ITC and our claim and intention are Bonafide, interest charged and penalty levied may please be removed and / deleted.
- The appellant craves-leave to add, amend, alter, edit, delete, modify or change all or any of the grounds of appeal at the time of or before the hearing of the appeal.

PERSONAL HEARING :

5. Personal hearing in the present appeal was held on 03.10.2023. Shri Yogeesh G. Joshi. Tax Practitioner, Authorized Representative appeared in person on behalf of the appellant in the present appeal. During P.H. they have submitted that the issue is clarified vide Circular No. 183/15/2022 dated 27.12.2022. He further reiterated the written submission and also submitted that in identical issue in case of M/s. Satyam, your good Hon'ble Authority has allowed the appeal. In view of above requested to allow appeal.

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 whether the appellant had wrongly availed Input Tax Credit in comparison to GSTR-2A with GSTR- 9, amounting to Rs. 6,56,684/- alongwith interest and penalty.

7(i). I find that in the instant case adjudicating authority is contending that the appellant has contravened the provisions of Section 16 and Section 38 of CGST Act 2017. 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;

1[(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;

Section 38. Communication of details of inward supplies and input tax credit.*

(1) The details of outward supplies furnished by the registered persons under sub-section (1) of section 37 and of such other supplies as may be prescribed, and an auto-generated statement containing the details of input tax credit shall be made available electronically to the recipients of such supplies in such form and manner, within such time, and subject to such conditions and restrictions as may be prescribed.

(2) The auto-generated statement under sub-section (1) shall consist of—

(a) details of inward supplies in respect of which credit of input tax may be available to the recipient; and

(b) details of supplies in respect of which such credit cannot be availed, whether wholly or partly, by the recipient, on account of the details of the said supplies being furnished under sub-section (1) of section 37,—

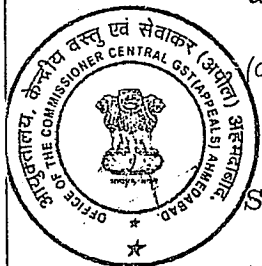
(i) by any registered person within such period of taking registration as may be prescribed; or

(ii) by any registered person, who has defaulted in payment of tax and where such default has continued for such period as may be prescribed; or

(iii) by any registered person, the output tax payable by whom in accordance with the statement of outward supplies furnished by him under the said sub-section during such period, as may be prescribed, exceeds the output tax paid by him during the said period by such limit as may be prescribed; or

(iv) by any registered person who, during such period as may be prescribed, has availed credit of input tax of an amount that exceeds the credit that can be availed by him in accordance with clause (a), by such limit as may be prescribed; or

(v) by any registered person, who has defaulted in discharging his tax liability in accordance with the provisions of sub-section (12) of section 49 subject to such conditions and restrictions as may be prescribed; or



(vi) by such other class of persons as may be prescribed.]

7(ii). In this regard, I find that the adjudicating authority in the impugned order has mentioned that the appellant in their reply has submitted that the difference in ITC available and availed is due to some of their supplier had inadvertently, committed mistake in their GSTR-1M. Instead of showing B2B supply they had disclosed as B2C supply. Party-wise list of invoices reported wrongly as B2C supply in their GSTR-1M was submitted. Further, the appellant submitted that as regard excess availment of ITC they have complied with all the conditions prescribed by the law for availment of ITC and have submitted copies of purchase invoices, stock register showing inward of goods as per purchase invoice, ledger account of suppliers showing payment, confirmation of suppliers as regards transaction recorded in their books as well as payment of tax due on these transaction. The suppliers of the appellant has also submitted their declaration certificate in which they have stated that they have recorded these transaction of sale in their books and appropriate CGST/SGST have been paid in due course of these sales.

8(i). Further I find that the appellant while filing APL-01 and during the course of personal hearing, coated the benefit of Circular No. 183/15/2022-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:

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	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

	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.	
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.

8(ii). 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. C) and clause no. 4.1.2. As per Sr. No. C of the said circular dated 27.12.2022, 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 as mentioned above.

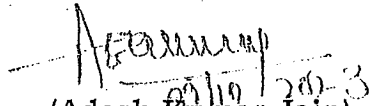
8(iii). While going through the facts of the case and written submissions made by the appellant I find that the difference in ITC available and availed is due the reason that some of their supplier had inadvertently, committed mistake in their GSTR-1M. Instead of showing B2B supply they had disclosed as B2C supply. Further I find that the appellant during filing APL-01, have submitted party-wise list of invoices reported wrongly as B2C supply in their GSTR-1M. Further, the appellant submitted that as regard excess availment of ITC they have complied with all the conditions prescribed by the law for availment of ITC and have already submitted copies of purchase invoices, stock register showing inward of goods as per purchase invoice, ledger account of suppliers showing payment, confirmation of suppliers as regards transaction recorded in their books as well as payment of tax due on these transaction to the department. Further I find that in the instant case, there are no single suppliers whose ITC was exceeding Rs. 5 lakhs. Accordingly, a certificate from the concerned suppliers to the effect that supplies have actually been made by them to the appellant and the tax on said supplies has been paid by the said supplier in his return in FORM GSTR 3B, is sufficient in the said case.

9. 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) amounting to Rs. 6,56,684/- alongwith interest and

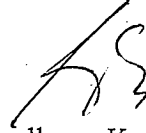
penalty of Rs. 65,668/-, by the adjudicating authority under Section 73(1) needs to be set-aside, in terms of Circular No.183/15/2022-GST dated 27.12.2022.

10. In view of above discussions, I allow the appeal of the "Appellant" to the above extent, with a direction 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 also take up the matter with concerned jurisdictional officer as provided under point (c) of Circular No.183/15/2022-GST dated 27.12.2022.

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: 09.10.2023

Attested


(Sandheer Kumar)
Superintendent (Appeals)



By R.P.A.D.

To
M/s. Pankaj Agencies,
(Legal Name: Pankajkumar Hiralal Shah),
Arogyanagar, Near Bus Station,
Himatnagar, Sabarkantha,
Gujarat-383001.

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-Himmatnagar, Gandhinagar Commissionerate.
5. The Superintendent, CGST & C.Ex, Range-1, Division-Himmatnagar, Gandhinagar Commissionerate.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad, for publication of the OIA on website.
7. ~~Guard File~~
8. P.A. File.



