



आयुक्त (अपील) का कार्यालय,

Office of the Commissioner (Appeal),

केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद

Central GST, Appeal Commissionerate, Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद. ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

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टेलिफैक्स 07926305136

DIN- 20231164SW000000FB76

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTD/281 to 285/2023 -APPEAL 17962 - 62

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-003-APP-JC- 42 to 46 /2023-24**

दिनांक Date : **30.10.2023** जारी करने की तारीख Date of Issue : 07.11.2023

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. ZG2401230141360 dt. 12.01.2023, ZF2401230142704 dt. 12.01.2023, ZG2401230279148 dt. 23.01.2023, ZH2401230363660 dt. 30.01.2023 and ZK2403230094262 dt. 06.03.2023 all issued by The Assistant Commissioner, CGST, Division-Kalol, Gandhinagar Commissionerate.

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


| Appellant | Respondent |
|---|--|
| The Assistant Commissioner, CGST Division- Kalol, Second Floor, Janta Super Market, Kalol, Gandhinagar | M/s Vijay Karsandas Thakkar, 3240, Phase-3, GIDC Chhatral, Opp Mangalam Alloy, Kalol, Gandhinagar, Gujarat - 382729 |

| | |
|-------|--|
| (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. |
| (E) | 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 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(5) 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. |
| (i) | उच्च 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-Kalol, 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 Principal 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 - Kalol, Gandhinagar Commissionerate (herein after referred as the "adjudicating authority") in the case M/s. Vijay Karsandas Thakkar, 3240, Phase-3, GIDC Chhatral, Opposite Mangalam Alloy, Kalol, Gandhinagar, Gujarat-382729 [GSTIN : 24AAMPT0220D1Z6] for amount shown against respective ARN No (hereinafter referred to as the "respondent") on account of ITC accumulated due to inverted tax structure. The details are as under:

TABLE -A:


| 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.) |
|----------------------------|--------------------------|--|------------------------------|---|--------------------------------------|
| (2) | (3) | (4) | (5) | (6) | (7) |
| 1 GAPPL/ADC/GST D/281/2023 | 07.07.2023 | ZG2401230141360 / 12.01.2023 (ARN NO. AA2411220478876 / 14.11.2022) | Oct 18 to March 19 | 03/2023-24/ 03.07.2023 | 125100/- |
| 2 GAPPL/ADC/GST D/282/2023 | 07.07.2023 | ZF2401230142704 / 12.01.2023 (ARN NO. AA241122091682G / 24.11.2022) | April 19 to March 20 | 02/2023-24/ 23.06.2023 | 309808/- |
| 3 GAPPL/ADC/GST D/283/2023 | 17.07.2023 | ZG2401230279148 / 23.01.2023 (ARN NO. AA2411222064277 G/ 19.12.2022) | April 20 to March 21 | 04/2023-24/ 23.07.2023 | 442986/- |
| 4 GAPPL/ADC/GST D/284/2023 | 17.07.2023 | ZH2401230363660 / 30.01.2023 (ARN NO. AA2412221016122 / 29.12.2022) | April 21 to March 22 | 01/2023-24/ 03.07.2023 | 360437/- |
| 5 GAPPL/ADC/GST D/285/2023 | 24.08.2023 | ZK2403230094262 / 06.03.2023 (ARN NO. AA2402230809945 / 20.02.2023) | April 22 to June 22 | 05/2023-24/ 02.08.2023 | 837074/- |

2(i). Brief facts of the case in all these 05 (Five) appeals is that the "respondent" registered under [GSTIN: 24AAMPT0220D1Z6] has filed refund claim(s) on account of ITC accumulated due to inverted tax structure for the period shown in Table-A

mentioned above under Section 54 of the CGST Act, 2017. Calculation of the Refund claim by the respondent is as under:

Table (B)

| Refund Application ARN No. & Date | Turnover of Inverted rated supply of Goods and Service | Duty paid on inverted supply | Adjusted Total Turnover | Net ITC | Maximum Refund |
|---|--|------------------------------|-------------------------|---------|----------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| ARN NO. AA2411220478876/ 11.11.2022 | 52613529 | 2517913 | 52619184 | 2879238 | 361016 |
| ARN NO. AA241122091682G/ 21.11.2022 | 91615845 | 4466589 | 115666289 | 6303316 | 526081 |
| ARN NO. AA2411222064277G/ 11.12.2022 | 105776768 | 5288839 | 145836264 | 7932602 | 464771 |
| ARN NO. AA2412221016122/ 29.12.2022 | 144629012 | 7231451 | 165079584 | 8665382 | 360437 |
| ARN NO. AA2402230809945/ 10.02.2023 | 56452940.23 | 2822413.14 | 61936227 | 4044469 | 863994 |

(ii). After verification of said refund claims the adjudicating authority 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)".

Calculation of the Refund sanctioned by the department is as under":

Table (C)

| Refund Application ARN No. & Date | Turnover of Inverted rated supply of Goods and Service | Duty paid on inverted supply | Adjusted Total Turnover | Net ITC | Maximum Refund |
|---|--|------------------------------|-------------------------|---------|----------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| ARN NO. AA2411220478876/ 11.11.2022 | 52613529 | 2630676 | 54970672 | 2879238 | 125100 |
| ARN NO. AA241122091682G/ 11.11.2022 | 91724355 | 4586218 | 118089148 | 6303316 | 309808 |
| ARN NO. AA2411222064277G/ 19.12.2022 | 105776768 | 5288839 | 145836264 | 7902567 | 442986 |
| ARN NO. AA2412221016122/ 29.12.2022 | 144629012 | 7231451 | 165079584 | 8665382 | 360437 |
| ARN NO. AA2402230809945/ 10.02.2023 | 54699328.23 | 2734733 | 61936227 | 7902567 | 837074 |

(iii). 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 - Kalol, Gandhinagar Commissionerate, by observing that the orders passed by the Refund Sanctioning Authority are not legal and proper in as it is not in conformity with Section 54(5) of CGST Act, 2017 and Rules made therein and, hence requires/liable to be set aside 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 – Kalol, Gandhinagar Commissionerate on dates as mentioned in Table-A above before the appellate authority.

Re-calculation of reviewing authority of the Refund claim is as under":

Table (D)

| Orders reviewed under Review Reference (Impugned Review Order) No. & Date | Turnover of Inverted rated supply of Goods and Service | Duty paid on inverted supply | Adjusted Total Turnover | Net ITC | Maximum Refund |
|---|--|------------------------------|-------------------------|---------|-------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 03/2023-24/ 03.07.2023 | 52613529 | 2630676 | 54970672 | 577707 | (-) 2077741 (Nil) |
| 02/2023-24/ 23.06.2023 | 91724366 | 4586218 | 118089148 | 1018593 | (-) 3795038 (Nil) |
| 04/2023-24/ 23.07.2023 | 105776768 | 5288839 | 145836246 | 1483827 | (-) 4212601 (Nil) |
| 01/2023-24/ 03.07.2023 | 144629012 | 7231451 | 165079584 | 1440507 | (-) 5969398 (Nil) |
| 05/2023-24/ 02.08.2023 | 54699328.23 | 2734733 | 61936227 | 507152 | (-) 2286839 (Nil) |

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

As per the Notification No. 5/2017-CT(Rate) dated 28.06.2017 as amended vide Not. No. 09/2022-CT (Rate) dated 13.07.2022 and Circular No. 181/13/2022-GST dated 10.11.2022, Certain goods falling under the Chapter Heading of 15 and 27 in respect of which no refund of un-utilized input tax Credit shall be allowed, where the Credit has accumulated on account of Inverted duty Structure.

- As per the prescribed formula Net ITC as per Table C was taken in Annexure "B" for the purpose of refund calculation, however, on scrutiny of Annexure B the noticee is eligible for the Net ITC as per Table D, as the other part of ITC (Net ITC as per Table C minus Net ITC as per Table D), which was taken in Annexure "B" is falling under the Chapter Heading of 15. Hence, the same is not eligible in light of Notification No. 09/2022-CT (Rate) dated 13.07.2022 and Circular No. 181/13/2022-GST dated 10.11.2022. As per the Notification Certain goods falling under the Chapter Heading of 15 and 27 in respect of which no refund of un-utilized input tax Credit shall be allowed, where the Credit has accumulated on account of Inverted duty Structure, applicable in respect of all refund application filed on or after 18.07.2022. Accordingly, claim is re-calculated and arrived to be Nil refund, hence, excess amount as per Table C, column 6 are required to be recovered along with the applicable Interest as sanctioned erroneously.

- that table Sr. No. 02 of Circular No. 181/ 13/2022-GST dated 10.11.2022 is Re-produced hereunder:

"Wide Notification No. 09/2022-Central Tax (Rate) dated 13.07.2022, under the

powers conferred by clause (ii) of the first proviso of sub-section (3) of Section-54 of the CGST, Act, 2017, certain goods falling under the Chapter Heading of 15 & 27 have been specified in respect of which no refund of un-utilized input tax credit shall be allowed, where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on the output supplies of such specified goods (other than nil rated or fully exempt suppliers). The said notification has come into force with effect from 18.07.2022.

The restriction imposed vide Notification No. 09/2022-Central Tax (Rate) dated 13.07.2022 on refund of un-utilized input tax credit on account of inverted duty structure in case of specified goods falling under chapter 15 and 27 would apply prospectively only. Accordingly, it is clarified that the restriction imposed by the said notification would be applicable in respect of all refund applications filed on or after 13.07.2022, and would not apply to the refund applications filed before 18.07.2022.

that all the application (RFD-OL) was filed after 18.07.2022. Hence as per the above circular, the refund of ITC of goods falling under the Chapter Heading of 15 and 27 in respect of which no refund of un-utilized input tax Credit shall be allowed, where the Credit has accumulated on account of Inverted duty Structure, applicable in respect of all refund application filed on or after 18.07.2022.

the said refund sanctioned order passed by the Assistant Commissioner; Kalo Division is illegal and improper, resulting into sanction of erroneous refund to the claimant, which is, required to be recovered along with interest and penalty.



PERSONAL HEARING:

Personal hearing in the matter on all these appeals fixed on 03.10.23, 10.10.2023 and 30.10.2023. However, no one appeared for the Personal Hearing on the Scheduled dates and also not received any communication from respondent in this regard. The letters informing dates of Personal Hearings were communicated through post at the time of filing of present appeal.

DISCUSSION AND FINDINGS:

I have gone through the facts of the case, written submissions made by the 'appellant'. I find that the appellant has been given the sufficient number of Personal Hearing, before deciding the matter by this appellate authority. However, no one responded to the PH letters. Therefore, there is no other option to decide the matter except decide the same as ex-parte. 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?

6. While carefully gone through the facts of the case, grounds of appeal, submissions made by the "appellant" in their appeal memorandum in all the instant case(s) and documents available on record it is observed that the facts and grounds in all the appeals are same. Since the issue involved in all these present five appeals is identical in nature, all these appeals are disposed of, through a common order.

7(i). 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 on account of ITC accumulated due to inverted tax structure and order for recovery of the same along-with interest and penalty. The grounds made in appeal(s) is that as per the Notification No. 5/2017-CT (Rate) dated 28.06.2017 as amended vide Not. No. 09/2022-CT (Rate) dated 13.07.2022 and Circular No. 181/13/2022-GST dated 10.11.2022, Certain goods falling under the Chapter Heading of 15 and 27 in respect of which no refund of un-utilized input tax Credit shall be allowed, where the Credit has accumulated on account of Inverted duty Structure.

7(ii). It is observed that as per the prescribed formula, Net ITC as per Table C was taken in Annexure B for the purpose of refund calculation, however, the respondent is eligible for the Net ITC as per Table D, as the remaining part of ITC (Net ITC as per Table C minus Net ITC as per Table D), which was taken in Annexure "B" is falling under the Chapter Heading of 15. Hence, the same is not eligible in light of Notification No. 09/2022-CT (Rate) dated 13.07.2022 and Circular No. 181/13/2022-GST dated 10.11.2022. As per the said Notification Certain goods falling under the Chapter Heading of 15 and 27 in respect of which no refund of un-utilized input tax Credit shall be allowed, where the Credit has accumulated on account of Inverted duty Structure, applicable in respect of all refund application filed on or after 18.07.2022. Accordingly, claim is re-calculated and arrived to be Nil refund, hence, excess amount as per Table C, column 6 are required to be recovered along with the applicable Interest as sanctioned erroneously.

8. I hereby refer Sr. No. 02 of Circular No. 181/13/2022-GST dated 10.11.2022 and Notification No. 09/2022-Central Tax (Rate) dated 13.07.2022, Re-produced hereunder:

Sr. No. 02 of Circular No. 181/13/2022-GST dated 10.11.2022:

| Sr. No. | Issue | Clarification |
|---------|--|---|
| 2 | Whether the restriction placed on refund of unutilised input tax credit on account of inverted duty structure in case of certain | Vide Notification No. 09/2022-Central Tax (Rate) dated 13.07.2022, under the powers conferred by clause (ii) of the first proviso to sub-section (3) of section 54 of the CGST Act, 2017, certain goods falling under chapter 15 and 27 |

| | |
|---|--|
| <p>goods falling under chapter 15 and 27 vide Notification No. 09/2022-Central Tax (Rate) dated 13.07.2022, which has been made effective from 18.07.2022, would apply to the refund applications pending as on 18.07.2022 also or whether the same will apply only to the refund applications filed on or after 18.07.2022 or whether the same will be applicable only to refunds pertaining to prospective tax periods?</p> | <p>have been specified in respect of which no refund of unutilized input tax credit shall be allowed, where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on the output supplies of such specified goods (other than nil rated or fully exempt supplies). The said notification has come into force with effect from 18.07.2022. The restriction imposed vide Notification No. 09/2022-Central Tax (Rate) dated 13.07.2022 on refund of unutilized input tax credit on account of inverted duty structure in case of specified goods falling under chapter 15 and 27 would apply prospectively only. Accordingly, it is clarified that the restriction imposed by the said notification would be applicable in respect of all refund applications filed on or after 18.07.2022, and would not apply to the refund applications filed before 18.07.2022.</p> |
|---|--|

Notification No. 09/2022-Central Tax (Rate) dated 13.07.2022:

G.S.R. (E).-In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 5/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 677(E), dated the 28th June, 2017, namely :-

In the said notification,

in the opening paragraph, in the proviso, in clause (i), for the words and figure "serial numbers 1", the words, figure and letters "serial numbers 1AA" shall be substituted;

in the TABLE, S. No. 1 shall be re-numbered as S. No. 1AA, and before S. No. 1AA so re-numbered, the following serial numbers and entries shall be inserted, namely :-

| | (2) | (3) |
|------|------|--|
| 1AA. | 1507 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified |
| 1B. | 1508 | 1508Ground-nut oil and its fractions, whether or not refined, but not chemically modified |
| 1C. | 1509 | 1509Olive oil and its fractions, whether or not refined, but not chemically modified |
| 1D | 1510 | 1510Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509 |

| | | |
|----|------|---|
| 1E | 1511 | 1511Palm oil and its fractions, whether or not refined, but not chemically modified |
| 1F | 1512 | 1512Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. |
| 1G | 1513 | Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. |
| 1H | 1514 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified |
| 1I | 1515 | 1515Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified |
| 1J | 1516 | 1516Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared. |
| 1K | 1517 | Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 15161 |
| 1L | 1518 | Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15161 |
| 1M | 2701 | Coal; briquettes, ovoids and similar solid fuels manufactured from coal |
| | 2702 | Lignite, whether or not agglomerated, excluding jet |
| | 2703 | Peat (including peat litter), whether or not agglomerated" |

This notification shall come into force on the 18th day of July, 2022

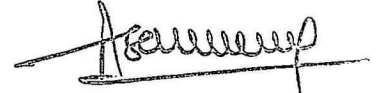
9. In the instant case it is observed that all the application (RFD-OL) was filed after 18.07.2022. Hence as per the above circular, the refund of ITC of goods falling under the Chapter Heading of 15 and 27 in respect of which no refund of un-utilized input tax Credit shall be allowed, where the Credit has accumulated on account of Inverted duty Structure, applicable in respect of all refund application filed on or after 18.07.2022. In the instant case it is observed that all the refund applications were filed in the month of November 2022 or December 2022 or February 2023, i.e. after 18.07.2022, accordingly no refund of un-utilized input tax Credit shall be allowed in light of Notification No. 09/2022-CT (Rate) dated 13.07.2022 and Sr. No. 02 of Circular No. 181/13/2022-GST dated 10.11.2022.

10. As discussed in foregoing paras, it is observed 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 due to inverted tax structure as per the Sr. No. 02 of Circular No. 181/13/2022-GST dated 10.11.2022.

11. In view of the above, the contentions raised by the appellant/ department are sustainable in terms of the provisions of law in the matter as discussed above. Hence, it is observed 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.

अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal(s) filed by the appellant stand disposed of in above terms.



(Adesh Kumar Jain)
Joint Commissioner (Appeals)
Date: 30.10.2023

Attested



(Sandheer Kumar)
Superintendent,
Central Tax (Appeals), Ahmedabad



By R.P.A.D.

To
The Assistant Commissioner,
Central Excise & CGST,
Division - Kalol,
Gandhinagar Commissionerate.

Appellant

M/s. Vijay Karsandas Thakkar,
3240, Phase-3, GIDC Chhatral,
Opposite Mangalam Alloy, Kalol,
Gandhinagar, Gujarat-382729.

Respondent

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-Kalol,
Gandhinagar Commissionerate.
5. M/s. M/s. Vijay Karsandas Thakkar, 3240, Phase-3, GIDC Chhatral, Opposite
Mangalam Alloy, Kalol, Gandhinagar, Gujarat-382729.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad, for publication of the
DIA on website.
7. Guard File
8. P.A. File.



