



सत्यमेव जयते

आयुक्तकाकार्यालय  
Office of the Commissioner  
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय  
Central GST, Appeal Ahmedabad Commissionerate  
जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.  
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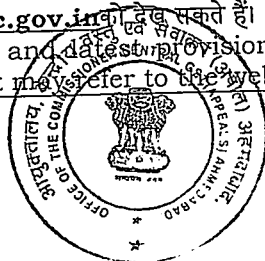


**By Regd. Post/E-mail**

**DIN NO.: 20240464SW0000444A61**

(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/1178/2024/4629-87
(ख)	अपील आदेश संख्या और दिनांक / Order-In - Appeal and date	AHM-CGST-003-APP-JC-06/2024-25 and 26.04.2024
(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	30.04.2024
(ङ)	Arising out of Order-In-Original No. PLN-SUPDT-GST-04/2023-24 dated 29-09-2023 (ZD241123017836M) passed by The Superintendent, CGST AR-I, Division-Palanpur, Gandhinagar.	
	<b>Name of the Appellant</b>	<b>Name of the Respondent</b>
(च)	M/s Deasons Enterprises (Legal Name: Alihusen Dosanbhai Tajwala), Ahmedabad Highway, Gathamani Patiya, Palanpur, Palanpur, Banaskantha, Gujarat, 385001	The Superintendent, CGST AR-I, Division-Palanpur, Gandhinagar


(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.
	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 दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> को देख सकते हैं। For elaborate, detailed and latest provisions relating to filing of appeal to the appellate authority, the appellant may refer to the website <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> .



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

M/s. Deesons Enterprises (Legal Name: Alihusen Dosanbhai Tajwala), Ahmedabad Highway, Gathamam Patiya, Palanpur, Banaskanatha, Gujarat-385001, (hereinafter referred to as the "appellant") has filed the appeal on 09.04.2024 against Order-in-Original No. ZD241123017836M (PLN-SUPDT-GST-04/2023-24), dated 29.09.2023 (hereinafter referred to as the "impugned order") passed by the Superintendent, Central GST & C.Ex., Range-I (Palanpur), Division- Palanpur, Gandhinagar Commissionerate (hereinafter referred to as the "adjudicating authority").

2. Brief facts of the case in the present appeal is that the appellant registered under GSTIN 24AARPT7847HIZY since 01.07.2017, are engaged in are engaged in the business of goods and services of HSN 3403 i.e. lubricating preparation. The scrutiny of the returns of the appellant was conducted for the period from July 2017 to March 2018. In this regard, the office had issued ASMT-10 dated 04.07.2022 and raised objections to the appellant. The details of the objection raised on which demand raised by the adjudicating authority are as under:

- 
- (i) Difference in ITC availed and utilized in GSTR-3B return and ITC available in GSTR-2A for the periods from July 2017 to March 2018 amounting to Rs. 42,160/- (CGST Rs. 21,080/- and SGST Rs. 21,080/-);
- (ii) Short Payment of differential Tax as declared in GSTR-1 to that paid in GSTR-3B amounting to Rs. 8,35,772/- (CGST Rs. 4,17,886/- and SGST Rs. 4,17,886/-);

3. Show Cause Notice bearing No. F. No. CGST/AR-1/Scrutiny/2022-23/05 dated 12.09.2022 was issued to the appellant under section 74(1) of the CGST Act, 2017 on the ground that the appellant had wrongly taken/availed ITC for the period from July 2017 to March 2018 during the verification of GSTR 3B return/Column No 8B (Pt.III) to GSTR 9 return which was in excess to what was available to them under GSTR 2A return/column No 8B (Pt III) to GSTR 9 return and appellant had short discharged their tax liability of Rs. 8,35,772/- as compare to GSTR-IM & GSTR-3B filed for the relevant period. Further, the adjudicating authority passed the impugned order dated 29.09.2023 and confirmed the demand as mentioned above under Section 74(1) of the CGST Act, 2017 alongwith interest under Section 50(3)/50(1) of the CGST Act 2017 and penalty under Section 74(1) of the CGST Act 2017 on the following grounds:-

- the said taxpayer had wrongly taken/availed ITC of Rs. 42,160/- for the period from July 2017 to March 2018 during the verification of GSTR 3B return/Column

No 8B (Pt III) to (GSTR 9 return which was in excess to what was available to them under GSTR 2A return/column No 8B (Pt III) to GSTR 9 return;

- that the taxpayer in their submission dated 05-07-2023 has not given any clarification/submission regarding excess avilment of ITC during the period from July-2017 to March 2018. The Taxpayer has mentioned that there minor human error occurred while filing of GST return for the month of November-2017;
- The said taxpayer in their reply could not produce any supporting document regarding excess avilment of ITC; that the said taxpayer has not submitted documentary evidence fulfill the conditions of Section 16(2) for the avilment of ITC;
- that the said taxpayer has contravened the provisions of Section 16(2)(c) of CGST Act 2017 and have wrongly availed ITC of Rs.42160/- (Rs 21080/- (CGST) + Rs. 21,080/- (SGST)) during the period July 2017 to March 2018 in their GSTR-3B returns and also utilized it for discharging their tax liability;
- the said taxpayer 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;

that the said taxpayer has accepted that they have short discharged of tax liability due to error in filing of GSTR-3B returns but they could not produce any tax paying supporting documents. In the instance case the taxpayer has failed to produce any document in supporting of tax payment for Short discharged tax liability;

- that the taxpayer has contravened the provisions of Section 39(7) of CGST Act 2017 and had short discharged the tax liability of Rs. 8,35,772/- as compare to GSTR-IM & GSTR-3B filed for the relevant period;

4. Being aggrieved with the impugned order, the appellant preferred the present appeal on 09.04.2024 for the following reasons:

- that there is no excess avilment of ITC in GSTR 3B in comparison with GSTR 2A for FY 17-18. A summary of the ITC availed during the year is tabulated below for your reference:

Particulars	CGST	SGST	IGST	Total
ITC as per 2A (Table 8A of GSTR9)	2278850	2278850	848	4558548
ITC availed in 3B-Table 6A of GSTR 9	1958561	1958561	15924	3933046
Difference/(Less Availed ITC)	(320289)	(320289)	15076	(625502)

- that the difference in Table 8D of GSTR 9 amounting to Rs 21,080 in CGST and Rs 21,080 in SGST have arisen only due to the total. ITC reflected in Table 6B.

The total ITC reflected in 6B have been taken from the ITC booked in the books of accounts of the Appellant for the year 17-18. But in GSTR 3B the ITC is less availed due to an error in filing of GSTR 3B of November 2017 as mentioned in the statement of facts;

- that the Appellant have all the documentary evidences to avail the ITC as required in Section 16(2) of CGST Act, 2017. Further, the ITC for FY 17-18 is correctly reflecting in GSTR 2A and the Appellant has made the payment to their respective supplier via proper banking channels and within due time limits;
- that the difference between GSTR I and GSTR 3B have arisen due an inadvertent error due to which there is a short payment of tax. That the Appellant have not availed the ITC also for the month of November 2017. Therefore, there is a less availment of the ITC for FY 17-18;
- The Appellant is requesting to kindly gross out the short payment of tax against the less availed ITC during the year 17-18. The Appellant have short paid the tax and at the same time there is a less availment of ITC and therefore there is no loss to the revenue as the payment of liability would have been settled against the less availed ITC;



that it is requested your good self to kindly appropriate the short-paid tax liability against the short-availed ITC for the period November 2017;

The Appellant have correctly reflected their liability in GSTR I of November 2017.

The short payment has occurred only due to incorrect data uploaded in GSTR 3B. Therefore, it cannot be said that the Appellant have suppressed any material facts by way of fraud or wilfull-misstatement;

- Non-payment of duties does not amount to wilful suppression: Mere non-payment of duties is not equivalent to collusion or wilful mis-statement or suppression of facts- Hon'ble SC in *Uniworth Textiles Ltd. v. Commissioner of central Excise, Raipur* [2013 (288) E.L.T. 161 (S.C.)];
- No suppression if department is already aware of the facts-- Hon'ble SC in *Nizam Sugar Factory v. Collector of Central Excise, A.P.* [2006 (197) ELT 465 (S.C.)];

The Appellant craves leave to add to, alter or amend any of the aforesaid submissions before any decision is taken or any orders are passed in the matter.

#### **Personal Hearing :**

5. Personal hearing in the appeal was fixed/held on 07.03.2024, 19.03.2024 and 18.04.2024. Ms. Aashal Patel, CA, and Shri Arjun Akruwala, CA appeared in person on behalf of the appellant in the present appeal. During personal hearing they submitted that this is a case of initial period of GST era for the month of November 2017. By mistake the then consultant uploaded the data of some other taxpayer inadvertently in GSTR 3B. When the mistake came to notice at the time of

GSTR-9/9C the mistake was corrected and reference was given in GSTR9/9C. Therefore no evasion or short payment, so penalty is not imposable. Further there is no SCN issued. Order-in-Original is passed based on ASTM-10 and there was no mention of any violation or penal provisions. Thus O-I-O is issued without granting any notice for penalty and in violation of natural justice. Further relied up Hon'ble Madras High Court in case of Shanmuga Hardware and Electricals.

**DISCUSSION AND FINDINGS:**

6. I have gone through the facts of the case and written submission made by the 'appellant'. The adjudicating authority passed the impugned order and confirm the demand of (i) wrongly availed and utilized ITC due to difference in GSTR-3B return and ITC available in GSTR-2A for the periods from July 2017 to March 2018 amounting to Rs. 42,160/- (CGST Rs. 21,080/- and SGST Rs. 21,080/-) under the provisions of Section 74(1) of the CGST Act, 2017 alongwith interest under Section 50(3) of the CGST Act, 2017 and penalty under Section 74(1) of the CGST Act, 2017 and (ii) Short Payment of differential Tax as declared in GSTR- 1 to that paid in GSTR-3B amounting to Rs. 8,35,772/-(CGST Rs. 4,17,886/- and SGST Rs. 4,17,886/-) under the provisions of Section 74(1) of the CGST Act, 2017 alongwith interest under Section 50(1) of the CGST Act, 2017 and penalty under Section 74(1) of the CGST Act, 2017.

In respect of issue mentioned at para 2(i) the adjudicating authority contended that the appellant has wrongly taken/availed ITC for the period from July 2017 to March 2018 during the verification of GSTR 3B return/Column No 8B (Pt.III) to GSTR 9 return which was in excess to what was available to them under GSTR 2A return/column No 8B (Pt III) to GSTR 9 return. In this regard appellant stated that as per summary of ITC availed, as mentioned below, that there is no excess availment of ITC in GSTR 3B in comparison with GSTR 2A for FY 17-18.

Particulars	CGST	SGST
ITC as per 2A (Table 8A of GSTR9)	2278850	2278850
ITC availed in 3B-Table 6A of GSTR 9	1958561	1958561
Difference/(Less Availed ITC)	(320289)	(320289)

The appellant further stated that the difference in Table 8D of GSTR 9 amounting to Rs 21,080 in CGST and Rs 21,080 in SGST have arisen only due to the total ITC reflected in Table 6B. The total ITC reflected in 6B have been taken from the ITC booked in the books of accounts of the Appellant for the year 17-18. But in GSTR 3B the ITC is less availed due to an error in filing of GSTR 3B of November 2017 as mentioned in the statement of facts.

7(ii). In view of the above, it is observed that as per System Generated Summary of GSTR-3B for the Financial Year 2017-18, the appellant has availed

total ITC of Rs. 39,17,122/- (CGST Rs. 19,58,561/-and SGST Rs. 19,58,561/-). However, the total ITC available to them under GSTR 2A return/column No 8B (Pt III) to GSTR 9 return is Rs. 45,57,700/- (CGST Rs. 22,78,850/-and SGST Rs. 22,78,850/-). A summary of the excess ITC availed during the year is tabulated below:

Particulars	CGST	SGST
ITC availed as per System Generated Summary of GSTR-3B for the Financial Year 2017-18	1958561	1958561
ITC as per 2A (Table 8A of GSTR 9)	2278850	2278850

In view of the above, I find that the appellant has not availed excess ITC as compared to GSTR-2A to what was available to them under in their GSTR-3B returns for the financial year 2017-18. Hence, the question of excess availment of ITC as per GSTR-3B return and ITC available in GSTR-2A for the periods from July 2017 to March 2018 amounting to Rs. 42,160/- (CGST Rs. 21,080/- and SGST Rs. 21,080/- does not arise.

**8(i).** In respect of issue mentioned at para 2(ii), the adjudicating authority contended that the appellant had made short payment in Tax Liability in the month of November 2017, as per GSTR- 1 & GSTR-3B returns for the period from July-2017 to March 2018. The total tax liability as declared in GSTR-1 is Rs 49,88,800/- but total payment under GSTR-3B is Rs. 41,53,028/-. There is short payment of tax in GSTR-3B to the tune of Rs. 8,35,772/- (CGST Rs. 4,17,886/- and SGST Rs. 4,17,886/-). In this regard the appellant contended that they have correctly reflected their liability in GSTR-1 of November 2017. The short payment has occurred only due to incorrect data uploaded in GSTR 3B.

**8(ii).** On going through the facts of the impugned order and the submissions made by the appellant, it is found that the appellant had short discharged their tax liability of Rs. 8,35,772/-as compare to GSTR- 1 & GSTR-3B filed for the relevant period. Difference in tax liability as per GSTR-1 and total tax paid as per the GSTR-3B is tabulated as under:

Total Tax liability as per GSTR I after accounting for Amendments, Credit Notes, Debit Notes and Advances	49,88,800
Total Tax paid as per GSTR 3B	41,53,028
Difference in Tax Liability	8,35,772

**8(iii).** In this regard, the appellant contended that the difference between GSTR I and GSTR 3B have arisen due an inadvertent error due to which there is a short payment of tax, as they have correctly reflected their liability in GSTR-1of November 2017, however the short payment has occurred only due to incorrect data

uploaded in GSTR 3B. That Appellant further contended that they have not availed the ITC also for the month of November 2017, therefore, there is a less availment of the ITC for FY 17-18 and therefore there is no loss to the revenue as the payment of liability would have been settled against the less availed ITC.

**8(iv).** In view of the above, the relevant text to Section 37(1) to Section 39(1) and Section 76 of the CGST Act, 2017 is reproduced below:

Section 37. Furnishing details of outward supplies. -

*(1) Every registered person, other than an Input Service Distributor, a non-resident taxable person and a person paying tax under the provisions of section 10 or section 51 or section 52, shall furnish, electronically [subject to such conditions and restrictions and] in such form and manner as may be prescribed, the details of outward supplies of goods or services or both effected during a tax period on or before the tenth day of the month succeeding the said tax period and such details shall, subject to such conditions and restrictions, within such time and in such manner as may be prescribed, be communicated to the recipient of the said supplies.*

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

*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-*

*(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*

Section 39. Furnishing of returns.-

*[(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed, on or before the twentieth day of the month succeeding such calendar month or part thereof]*

[(7) Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:

[Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, in such form and manner, and within such time, as may be prescribed,—

Section 76 – Tax collected but not paid to Government

(1) Notwithstanding anything to the contrary contained in any order or direction of any Appellate Authority or Appellate Tribunal or court or in any other provisions of this Act or the rules made thereunder or any other law for the time being in force, every person who has collected from any other person any amount as representing the tax under this Act, and has not paid the said amount to the Government, shall forthwith pay the said amount to the Government, irrespective of whether the supplies in respect of which such amount was collected are taxable or not.

8(v).

In view of the above provisions it is observed that the appellant had made short payment in Tax Liability in the month of November 2017, as per GSTR-3B returns for the period from July-2017 to March 2018 to the tune of Rs. 8,35,772/- (CGST Rs. 4,17,886/- and SGST Rs. 4,17,886/-). Further during the course of personal hearing the authorized representative's of the appellant stated that by mistake the then consultant uploaded the data of some other taxpayer inadvertently in GSTR 3B for the month of November 2017 and when the mistake came to notice at the time of GSTR-9/9C the mistake was corrected and reference was given in GSTR-9/9C. However, after the scrutiny of GSTR1, GSTR 3B, GSTR-9 and GSTR-9C returns for the financial year 2017-18, it is observed that the appellant has not made payment for Short discharged tax liability amounting to Rs. 8,35,772/- that are liable to be paid as per GSTR-1 returns. The details of liability arises, as per GSTR-1, GSTR-3B, GSTR-9 and GSTR-9C returns for the financial year 2017-18 is as under:

2017-18(Turnover)				2017-18 (Tax)			
GSTR-1	GSTR-3B	GSTR-9	GSTR-9C	GSTR-1	GSTR-3B	GSTR-9	GSTR-9C
27709817	23270966	27216315	26975510	4988800	4153028	4156906	4156906

In this regard the appellant has also failed to produce any document in supporting of tax payment for Short discharged tax liability. Accordingly, I find that the appellant has contravened the provisions of Section 39(7) and Section 76 of



CGST Act 2017 and had short discharged the tax liability of Rs. 8,35,772/- as compare to GSTR-1 & GSTR-3B filed for the relevant period.

**8(vi).** Further, department has issued various circulars, like Circular No. 7/7/2017 dated 01.09.2021, Circular No. 26/26/2017-GST dated 29.12.2017 further amended to rectify mistakes during initial phase of GST implementation. Apart from above, the appellant had an opportunity to rectify the mistakes made in GSTR-1 and GSTR-3B, while filing GSTR-9/9C, however they had not declared the said value of taxable supply as mentioned in their GSTR-1, while filing GSTR-9/9C. Further the appellant has had given ample opportunities through provision of annual return and said circulars to correct the same but they failed to report correct outward value of supply in annual return under GSTR-9 and thereby evaded the due tax and violated the various provisions of the CGST Act. The appellant was well aware that they had collected the tax from various suppliers, in the month of November 2017 but had not paid the tax after November 2017 and reported in GSTR-3B returns or through GSTR-9 return or at any other point of time, till the same is pointed out by the officers during scrutiny of returns conducted by the department. Therefore, I find that the appellant has contravened the provision of Section 37 of the CGST Act, 2017, Section 76 of the Act as they have collected tax but failed to pay to the Government, Clause (b) to Section 76(8) of the Act as they have wrongly evaluated the tax payable by them in their annual return GSTR-9 for the Financial Year 2017-18.



Further, the appellant has raised the issue of violation of natural justice, as Order in Original has been passed without issue of Show Cause Notice. However in the instant case, Show Cause Notice has been issued on 12.09.2022, bearing No. F. No. CGST/AR-1/Scrutiny/2022-23/05. Further the contentions of the appellant on relied upon judgement's are not squarely applicable in this case. In the instant case the appellant has violated provisions of the Section 39 and Section 76 of the CGST Act, 2017 by having short payment of tax as compared to GSTR-1 and GSTR-3B. Further, the appellant has also failed to disclose their actual taxable supply in GSTR-3B return, for the financial year 2017-18, though they were having income which was liable to GST. These acts of non filing of proper GST returns, suppressing the material facts from the department were done with an intent to evade the payment of GST liability. The government has from the very beginning placed full trust on the tax payer, accordingly measures like self assessment etc. based on mutual trust and confidence have been put in place. Accordingly, it is a clear case of wilful mis-statement and suppression of facts by the appellant with intent to evade the payment of GST, which is liable to be recovered in terms of Section 74 of the CGST

Act, 2017 read with Section 74 of the GGST Act, 2017 alongwith interest under Section 50(1)/50(3) of the CGST Act, 2017 and penalty under Section 74(1) of the CGST Act, 2017.

10. In view of the above discussions, I

- (i) drop the demand of wrongly availed and utilized ITC amounting to Rs. 42,160/- alongwith interest and penalty;
- (ii) uphold the demand for Short Payment of Tax amounting to Rs. 8,35,772/- under Section 74(1) of the CGST Act 2017 alongwith interest under Section 50(1) of the CGST Act 2017 and penalty under Section 74(1) of the CGST Act 2017.

The impugned order in original is modified to above extent.

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.

*Asaun*  
28/04/2024

(Adesh Kumar Jain)

Joint Commissioner (Appeals)

Date: 26.04.2024

Attested

*Sandheer Kumar*  
26/04/24  
(Sandheer Kumar)  
Superintendent (Appeals)



By R.P.A.D.

To  
M/s. Deasons Enterprises  
(Legal Name: Alihusen Dosanbhai Tajwala),  
Ahmedabad Highway, Gathamam Patiya,  
Palanpur, Banaskanatha, Gujarat-385001.

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 (RRA), CGST & C.Ex, Gandhinagar Commissionerate
5. The Dy. / Assistant Commissioner, CGST & C.Ex, Division- Palanpur, Gandhinagar Commissionerate.
6. The Superintendent, CGST & C.Ex, Range-I, Division- Palanpur, Gandhinagar Commissionerate.
7. The Superintendent (Systems), CGST Appeals, Ahmedabad.
8. Guard File/P.A. File.

