
 सत्यमेव जयते	<b>केन्द्रीय कर आयुक्त (अपील)</b> <b>O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,</b> वस्तु एवं सेवा कर भवन, सातवीं मंजिल, पॉलिटेक्निक के पास, आम्बावाडी, अहमदाबाद-380015 टेलीफोन : 079-26305065	 GST Building, 7 <sup>th</sup> Floor,, Near Polytechnic, Ambavadi, Ahmedabad- 380015 टेलीफैक्स : 079 - 26305136
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क फाइल संख्या : File No : V2/179/180&181GNR/2018-19 / 11534 to 11538

ख अपील आदेश संख्या : Order-In-Appeal No.: AHM-EXCUS-003-APP-020 to 22-19-20

दिनांक Date : 12-07-2019 जारी करने की तारीख Date of Issue:

17/07/2019

Cr. file

श्री उमाशंकर आयुक्त (अपील) द्वारा पारित

Passed by Shri Uma Shanker Commissioner (Appeals) Ahmedabad

ग अपर आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी मूल आदेश : 01/AC/ST/MEH/18-19  
दिनांक : 26-12-2018 से सृजित

Arising out of Order-in-Original: 01,02&03/AC/ST/MEH/18-19, Date: 26-12-2018 Issued by: Assistant Commissioner, CGST, Div: Mehsana, Gandhinagar Commissionerate, Ahmedabad.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the Appellant & Respondent

M/s. GIDC (Gujarat Industrial Development Corp)

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

I. Any person aggrieved by this Order-In-Appeal issued under the Central Excise Act 1944, may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :  
Revision application to Government of India :

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अंतर्गत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अवर सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4<sup>th</sup> Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रक्रिया के दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.



- (ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।  
 (c) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

ध अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या ईए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-  
 Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35- णबी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में दूसरा मंजिल, बहमाली भवन, असारवा, अहमदाबाद, गुजरात 380016

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup> floor, Bahumali Bhavan, Asarwa, Ahmedabad-380016 in case of appeals other than as mentioned in para-2(i) (a) above.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 की धारा 6 के अंतर्गत प्रपत्र ईए-3 में निर्धारित किए अनुसार अपीलीय न्यायाधिकरणों की गई अपील के विरुद्ध अपील किए गए आदेश की चार प्रतियाँ सहित जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रुपये 5 लाख या उससे कम है वहां रुपये 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रुपये 5 लाख या 50 लाख तक हो तो रुपये 5000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रुपये 50 लाख या उससे ज्यादा है वहां रुपये 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से रेखांकित बैंक ड्राफ्ट के रूप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated

(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.



(4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूचि-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall bear a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(6) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्तेत) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1988 की धारा 34फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2018(2018 की संख्या 29) दिनांक: 06.08.2018 जो की वित्तीय अधिनियम, 1998 की धारा 43 के अंतर्गत सेवाकर को भी लागू की गई है, द्वारा निश्चित की गई पूर्व-राशि जमा करना अनिवार्य है, बशर्ते कि इस धारा के अंतर्गत जमा की जाने वाली अपेक्षित देय राशि दस करोड़ रूपए से अधिक न हो

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत "माँग किए गए शुल्क" में निम्न शामिल हैं

- (i) धारा 11 डी के अंतर्गत निर्धारित रकम
- (ii) सेनवैट जमा की ली गई गलत राशि
- (iii) सेनवैट जमा नियमावली के नियम 6 के अंतर्गत देय रकम

→ आगे बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम, 2014 के आरम्भ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्जी एवं अपील को लागू नहीं होंगे।

For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 provided the amount of pre-deposit payable would be subject to ceiling of Rs. Ten Crores, Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

→ Provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

(6)(i) इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

(6)(i) In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."

II. Any person aggrieved by an Order-in-Appeal issued under the Central Goods and Services Tax Act, 2017/Integrated Goods and Services Tax Act, 2017/Goods and Services Tax (Compensation to States) Act, 2017, may file an appeal before the appropriate authority.



ORDER-IN-APPEAL

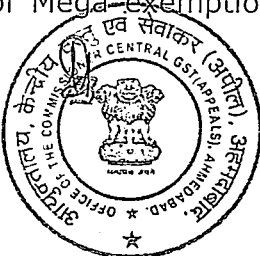
Three appeals have been filed by M/s Gujarat Industrial Development Corporation, H/3, GIDC Estate, B/H FCI Godown, Modhera Road, Mehsana (Fujarat) [for short-appellant] against Orders-in-Original [hereinafter referred to as 'impugned order'] passed by the Assistant Commissioner of CGST, Mehsana Division, Gandhinagar Commissionerate [hereinafter referred to as 'adjudicating authority']. The details of impugned order are as under:

S No	Impugned order No. & Date	Period involved	Amount involved
1	01/AC/ST/Meh/18-19 dated 26.12.2018	Oct-2011 to March 2016	Rs.10,13,376/- S.Tax Rs.10,13,376/- P Rs.10,000/- P
2	02/AC/ST/Meh/18-19 dated 27.12.2018	Oct-2011 to March 2016	Rs.33,86,843/- S.Tax Rs.33,85,843/- P Rs.10,000/- P
3	03/AC/ST/Meh/18-19 dated 28.12.2018	Oct-2011 to March 2014	Rs.44,35,409/- S.Tax Rs.44,35,409/- P Rs.10,000/- P

2. During the course of audit and verification of records, it was observed that the appellant have [i] carried out "infrastructural and support services" required for 'water charges' and not paid service tax of Rs.10,13,376/- on the amount so collected; [ii] collected various charges/fees/ amount as "Miscellaneous income" and not paid service tax of Rs.33,86,843/- on such income received; and [iii] provided service of 'Renting of Immovable Property' i.e provided Industrial land to Industries and collected rent on it which includes 'Infrastructure Upgradation Fund (IUF)' and not paid service tax on full amount collected, which resulted short payment of Rs.44,35,409/-. Accordingly, show cause notices were issued to period involved for recovery of service tax short paid with interest and imposition of penalty under Section 78 and 77 of the Finance Act, 1994 (FA). Vide impugned order mentioned above, the adjudicating authority has confirmed the demand with interest and imposed penalties.

3. Being aggrieved, the appellant has filed the instant appeals on the grounds that:

- They develops the infrastructure like roads, drainage, water supply etc within industrial area and also carries out maintenance/upgradation of existing infrastructure as per GID Act; that 50% of the contribution is done by the State Government and remaining contribution is done in the ratio of 60:40 by them and Industrial association respectively; that service tax is discharged on 60% under service category of 'renting of immovable property' as receipt by receipt; that remaining receipt is their liability.
- As per GID Act, the appellant, the appellant has been established for securing and assisting in the rapid and orderly establishment and organization industrial area/estates in State of Gujarat; that being a Government authority, service tax shall not be leviable w.e.f 01.07.2012 in pursuant to entry No.39 of Mega-exemption notification 25/2012-ST dated 20.06.2012.



- As per condition as stated in GIDC Water supply Regulations, 1991, they procure water from the corporation and supplies to the consumers; that charges shall be calculated as per rate fixed by the corporation. The activity is purely supply of water and water purely being goods, service tax shall not be levied.
- They relied on case laws in support of their argument that they qualifies as a government authority and perform various functions entrusted to a municipality under Articles 243W of the Constitution and Schedule XII of Constitution.

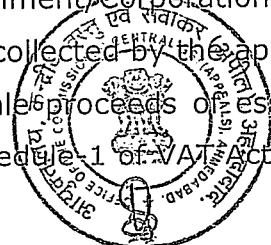
4. Personal hearing in all the three appeals was held on 21.05.2019. Shri Devang Gajjar, Chartered Accountant appeared for the same and reiterated the grounds of appeal. He further submitted that the Commissioner of Central Excise, Rajkot and Commissioner (Appeals), Rajkot has decided the instant issues in their favour.

5. I have carefully gone through the facts of the case and submissions made by the appellant in the appeal memorandum as well as at the time of personal hearing. The issue to be decided against each impugned order is as under.

S No	Impugned order No. & Date	Issues involved
1	01/AC/ST/Meh/18-19 dated 26.12.2018	carried out "infrastructural and support services" required for 'water charges'
2	02/AC/ST/Meh/18-19 dated 27.12.2018	Miscellaneous income received towards 'sub-letting fee, sub-division charges, amalgamation fee, collateral fee' in relation to renting of immovable property
3	03/AC/ST/Meh/18-19 dated 28.12.2018	Amount collected as Infrastructure Upgradation Fund under renting of immovable property service.

6. As regards (1) above, the adjudicating authority has noted that the appellant had collected "water charges" from business entities, operating their business activity from the plots allotted to them in the GIDC area for supply of water and such activity is falling under service category of "support services of business or commerce" as defined under Section 65(104 c) of FA and liable to service tax under Section 65(105)(zzzq) of FA upto 01.07.2012 and thereafter under Section 65B(49) of FA. The adjudicating authority has further noted that since the appellant is not falling under definition of 'Government authority' or 'local authority', exemption under notification No.25/2012-ST is also not available to them.

6.1 I observe that the appellant supplies water as per GIDC Water Supply Regulation Act, 1991; as per the conditions stipulates in the act, the appellant shall procure water from the Corporation and supply the water to the consumers i.e Industrial units in GIDC area at the rate fixed by the corporation. In other words, they collect water charges for providing water which is an essential commodity and on which the Government/Corporation recovers various types of charges. Obviously, the charges collected by the appellant are not earned by way of any kind service rendered but sale/proceeds of essential commodity as water is exempted vide entry No.53 of Schedule 1 of VAT Act, 2006 as "goods". Therefore, the activity



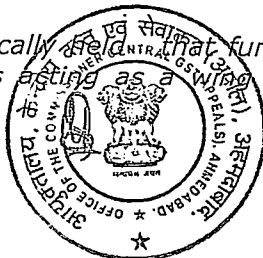
of supply of water cannot be considered as service and not liable for service tax as contended by the adjudicating authority. Even otherwise, from 01.07.2012, service rendered by 'Government authority or local authority' by way of any activity in relation to any function entrusted to a Municipality under article 243W of Constitution is exempted from service as per notification No.25/2012-ST dated 20.06.2012. It is a fact that the appellant is a Corporation set by an Act of State Legislature of Government of Gujarat and the Government of Gujarat has full control. In the circumstances, there cannot be any doubt that the appellant is a State Government as per definition under Rule 65B (26A) of FA and clause 2 (s) of notification No.25/2012-ST. Further, I find that the same issue was decided by the Commissioner of CGST & Central Excise, Ahmedabad South, vide order No.AHM-EXCUS-001-COM-011-18-19 dated 28.09.2018, by holding not to recover any service tax on such water charges from GIDC, Rajkot and GIDC, Ahmedabad. The said orders were finally accepted by the department. In view of above, I do not find any merit in the impugned order and I set aside the demand, interest and penalties.

7. Now, I take the issues involved in the impugned order mentioned at (2) and (3) above. As regards the impugned order mentioned at (2), I observe that the demand in question was raised and confirmed by the adjudicating authority on the grounds that the appellant had received additional consideration under various fee/charges such as sub-letting fee sub-division charges, amalgamation fees, collateral fee etc as 'miscellaneous receipts' in relation to their main service viz. 'renting of immovable property service' which is taxable. In respect of (3), I observe that the adjudicating authority has confirmed the demand on the grounds that the appellant had received/collected amount under the head of 'Infrastructure Up-gradation Fund (IUF) which is taxable under 'Renting of Immovable Property' service upto 01.07.2012 and thereafter it is not falling under negative list and also no exemption from payment of service tax is extended to them vide any notification.

7.1 I observe that being an accepted fact by the department that the appellant is a 'Government Authority or Local Authority' as discussed in above para, the appellant is eligible for exemption for payment of service tax in any case from 01.07.2012 as per exemption notification No. 25/2012-ST dated 20.06.2012. This fact was accepted by the department by accepting order dated 29.08.2018 of jurisdictional Commissioner of CGST, Ahmedabad South supra.

7.2 Further, I find that in a similar matter, an appeal filed by the department, involving period of October 2011 to September 2012, against M/s Maharashtra Industrial Development Corporation [2018 (9) G.S.T.L. 372 (Bom.)] has been dismissed by the Hon'ble High Court of Bombay. The relevant paras are as under:

**11.** The Apex Court categorically held that functions and powers of MIDC indicate that the said Corporation is acting as a part of the Government. In the case of



*Managing Director, Haryana State Industrial Development Corporation, the Apex Court was considering the role played by Haryana State Industrial Development Corporation. The Apex Court held that the said Corporation discharges sovereign functions. The Apex Court also held that considering the objects and purport for which the said Corporation of Haryana has been constituted, the function discharged by the Corporation must be held as Governmental function.*

**12.** *We have already referred to Section 14 of the MID Act which provides that the function of the MIDC is not only to develop industrial areas but to establish and manage industrial estates. The role of MIDC is not limited only to establishing industrial estates and allotting the plots or buildings or factory sheds to industrial undertakings. The function and obligation of the MIDC is also to manage and maintain the said industrial estates as provided in Section 14. Therefore, it is the statutory obligation of the MIDC to provide amenities as defined in clause (a) of Section 2 of the MID Act to the industrial estates established by it. Thus, it is the statutory obligation of MIDC to provide and maintain amenities in its Industrial estates such as roads, water supply, street lighting, drainage, etc. Thus, we find that the activities for which the demand was made are part of the statutory functions of the MIDC under MID Act. As stated earlier, the demand is in respect of service charges collected from plot holders for providing them various facilities including maintenance, management and repairs. As provided in the circular dated 18th December, 2006, for providing amenities to the plot holders, the service fees or service charges collected by MIDC are obviously in the nature of compulsory levy which is used by MIDC in discharging statutory obligations under Section 14. We find that even in the Order-in-Original, there is no finding of fact recorded that the service rendered for which Service Tax was sought to be levied was not in the nature of statutory obligation.*

**13.** *Therefore, we find no error in the view taken by the Appellate Tribunal. No substantial question of law arises."*

Since the appellant provides amenities or carries out maintenance and up-gradation of existing infrastructure as per GID Act, 1962, the decision of Hon'ble High Court supra is squarely applicable to the instant case also. In view of above and by applying the ratio of the decision above, I do not find any merit in confirmation of service tax liability in respect of consideration under various fees and Infrastructure Up-gradation Fund pertaining to the period in question. Therefore, I set aside the both impugned orders. Therefore, the demand of service tax, interest and penalties imposed are not sustainable.

8. In view of above discussion, I allow all the three appeals and set aside the impugned orders. The appeals stand disposed of in above terms.

*उमा शंकर*

उमा शंकर)  
प्रधान आयुक्त (अपील्स)  
Date : .07.2019

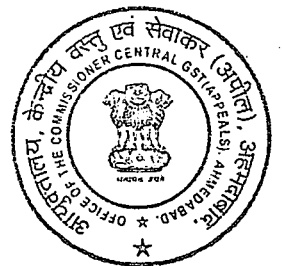
Attested

*(Mohanan V.V.)*  
(Mohanan V.V.)  
Superintendent (Appeal),  
Central Tax, Ahmedabad.

**BY R.P.A.D**

To

M/s Gujarat Industrial Development Corporation,  
H/3, GIDC Estate, B/H FCI Godown,  
Modhera Road, Mehsana



**Copy to:-**

1. The Chief Commissioner, Central Tax Zone, Ahmedabad.
2. The Principal Commissioner, Central Tax, Gandhinagar.
3. The Asstt. Commissioner, (Systems), CGST, Hq., Gandhinagar
4. The Assistant Commissioner, Mehsana Division.
5. Guard file.
- ✓ 6. P.A file.