



सत्यमेव जयते

आयुक्त (अपील) का कार्यालय,
Office of the Commissioner (Appeal),
केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद

Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015



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DIN : 20211064SW000000F9FB

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : V2/GST/51/GNR/2020-21

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-003-APP-50/20-21

दिनांक Date : 28-12-2020 जारी करने की तारीख Date of Issue : 11-01-2021

आयुक्त (अपील) द्वारा पारित

Passed by Shri Akhilesh Kumar, Commissioner (Appeals)

ग Arising out of Order-in-Original No 32/GNR/Final-Ref/2018-19 दिनांक: 02-08-2018 issued by Assistnat Commissioner, CGST and Central Excise, Division-Gandhinagar, Gandhinagar

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

M/s Gujarat State Petronet Ltd,
E-18, GIDC Electronic Zone,
Sector-26, Gandhinagar-382028

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।

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 अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन 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, 4th 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.



(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।

(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.

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 इए-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 जीएसटी अधिनियम, 2017 की धारा 112 के अंतर्गत:-

Under Section 112 of CGST act 2017 an appeal lies to :-

(क) 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 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd floor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad : 380004. in case of appeals other than as mentioned in para-2(i) (a) above.

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 Appellate 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 अनुसूची-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 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 उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

- (7) केन्द्रीय उत्पाद शुल्क और सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग" (Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
(ii) लिया गलत सेनवैट क्रेडिट की राशि;

- (iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇒ यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील' दाखिल करने के लिए पूर्व शर्त बना दिया गया है
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

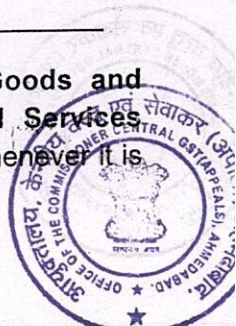
Under Central Excise and Service Tax, "Duty demanded" shall include:

- (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.

इस 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(l) 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 appellate tribunal whenever it is constituted within three months from the president or the state president enter office.



ORDER-IN-APPEAL

This order arises out of the remand proceedings in pursuance of Hon'ble High Court of Gujarat Order dated 05.03.2020 2020 (uploaded on 04.09.2020) in Special Civil Application No.15607/2019 filed by M/s Gujarat State Petronet Ltd., E-18, GIDC Electronic Zone, Sector-26, Gandhinagar - 382028 (*hereinafter referred to as 'the appellant'*) against the Order-in-Appeal No.AHM-EXCUS-003-APP-206-18-19 dated 29.03.2019 (issued on 01.05.2019) passed by the Commissioner (Appeals), Ahmedabad in the matter of appeal filed by the appellant against Order-in-Original No.32/GNR/Final-Ref/2018-19 dated 02.08.2018 (*hereinafter referred to as 'impugned order'*) passed by the Assistant Commissioner, Central GST, Division-Gandhinagar, Gandhinagar Commissionerate (*hereinafter referred to as 'adjudicating authority'*).

2. Briefly stated, facts of the case are that the appellants, holding GSTIN No.24AABCG1812E1ZB, had filed a refund application on 21.03.2018 under Section 54 of the Central Goods and Services Tax Act, 2017 (*hereinafter referred to as 'the CGST Act'*) for claiming refund of Integrated Goods and Services Tax (for short 'IGST') amounting to of Rs. 2,66,55,266/- paid by them on supplies made to the Special Economic Zone (for short 'SEZ') during the month of July, 2017. During the preliminary scrutiny of the claim, it was observed that they had not furnished documentary evidence in respect of supplies made to the SEZ unit, M/s ONGC Petro additions Ltd. (for short 'OPaL') and details regarding endorsed invoice of SEZ, as required under Rule 89(2) of the Central Goods and Services Tax Rules, 2017 (*hereinafter referred to as 'the CGST Rules'*) and the declaration to the effect that no such claim was filed with State for the tax period, July-2017. Accordingly, they were issued with a Deficiency Memo dated 11.04.2018 to which the appellant vide their letter dated 18.06.2018 has replied that they have submitted duly endorsed invoices for all the customers, except OPaL, for which they could not get invoices duly endorsed by the SEZ Authority despite efforts made in this regard by taking up the matter with concerned authority and hence had requested the adjudicating authority to process their claim for refund excluding the amount of Rs.41,59,625/- pertaining to supplies made to OPaL. The appellants were then issued with a Notice for rejection of part of their refund claim amounting to Rs.41,59,625/- which was found inadmissible in respect of supplies made to OPaL for want of endorsement of SEZ Authority on the relevant documents. The appellant in reply to the said Notice vide their letter dated 06.07.2018 submitted that they had not so far received the invoices duly endorsed by the SEZ Authority from OPaL and requested to process their refund claim for the remaining amount of Rs.2,24,95,641/- (excluding the amount of Rs.41,59,625/- involved on the supplies made to OPaL) for which they had submitted all the required documents. The adjudicating authority vide the impugned order sanctioned the refund for an amount of Rs.2,24,95,641/- and rejected the refund for the remaining amount of Rs.41,59,625/- which related to supplies made to OPaL. In the meanwhile, the appellant could get the relevant documents in respect of supplied made to OPaL duly



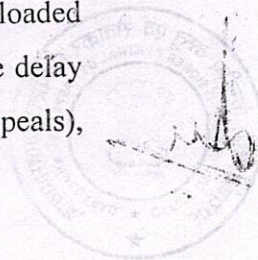
endorsed by the concerned SEZ Authority and submitted to the adjudicating authority for considering the same while deciding their refund claim. However, the adjudicating authority could not consider the same as he had already passed the Order deciding the refund claim filed by the appellant. The appellant, thereafter, tried to submit a refund claim for the amount of Rs.40,74,198/- relating to supplies made to OPaL separately which they could not do as the GST portal did not allow refund application for the same month two times. The appellant then contacted GSTN Cell and as per advice received from them, filed the refund application under 'any other' reason for generating the ARN for refund application of Rs.40,74,198/- for the month of July, 2017. However, the adjudicating authority did not entertain the refund application under new ARN filed under the head 'Any Other' on the ground that the appellant has specific reason of "Refund on account of supplies made to SEZ Unit/SEZ Developer (with payment of tax)".

3. Being not successful in getting refund of IGST paid on supplies made to the SEZ unit, OPaL, by way of a separate refund application as discussed above, the appellant had filed the present appeal against the impugned order for rejection of their claim of refund amounting to Rs.41,59,625/-, contending that:

- They were not given sufficient time to submit the duly endorsed invoices and declaration from the SEZ Authority;
- The duly endorsed invoices and declaration from the SEZ Authority could not be submitted in time because the SEZ Authority refused to give for the reasons not known;
- After several follow up, the duly endorsed invoices and declaration were received and immediately they submitted the same to the adjudicating authority on 02.08.2018 but by then the impugned order was already passed on the same day rejecting part of their refund claim for want of said documents; and
- They could not file the appeal within the prescribed time limit of three months as they kept waiting for online receipt of order as provided in the CGST Act.

4. The appeal so filed by the appellant was rejected by the appellate authority for being hit by limitation prescribed under the statute as the appeal was found to be filed with a delay of 5 months and 23 days which was far beyond the time limits prescribed in sub-sections (1) and (4) of Section 107 of the CGST Act.

5. Being aggrieved with the above order of appellate authority, the appellant filed a petition before the Hon'ble High Court of Gujarat by way of Special Civil Application No.15607 of 2019. The Hon'ble High Court vide their Order dated 05.03.2020 (uploaded on 04.09.2020) allowed the petition filed by the appellant and after condoning the delay in preferring the appeal manually remanded the matter to the Commissioner (Appeals),



GST, Ahmedabad to decide the matter afresh de-novo on merits after giving adequate opportunity of hearing to the petitioner.

6. Accordingly, in pursuance of the above order of the Hon'ble High Court of Gujarat, the present proceedings on the appeal were taken up for deciding the issue on merits, as directed by the Hon'ble High Court.

7. Personal Hearing in the matter was held on 27.10.2020. Ms. Kanupriya Bhargava, Advocate attended the hearing on behalf of the appellant. She re-iterated the submissions made in Appeal Memorandum. She stated that the appellant has all the required documents based on which refund can be sanctioned.

8. I have carefully gone through the facts of the case available on records, submissions made in the Appeal Memorandum and oral submissions made by the appellant at the time of hearing and also the directions of the Hon'ble High Court of Gujarat vide their Order dated 05.03.2020 in the matter. It is observed that as per the directions of the Hon'ble High Court, the appellate authority has to decide the matter afresh de-novo on merits and the issue on the delay in filing appeal stand decided by the Hon'ble Court who condoned the same. Accordingly, the issue to be decided by me is as to whether in the facts and circumstances of the case, the appellant is legally entitled to the refund of IGST paid by them on supplies made to OPaL during the month of July 2017 on the basis of documents produced by them.

9. I find from the case records that the only reason to reject the refund claim amounting to Rs.41,49,625/- was that they had failed to produce the evidence regarding the endorsement specified in the second proviso to sub-rule (1) of Rule 89 of the CGST Rules, the relevant part of which reads as under:

"89. Application for refund of tax, interest, penalty, fees or any other amount.-

(1) Any person, except the persons covered under notification issued under section 55, claiming refund of any tax, interest, penalty, fees or any other amount paid by him, other than refund of integrated tax paid on goods exported out of India, may file an application electronically in FORM GST RFD-01 through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that any claim for refund relating to balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 may be made through the return furnished for the relevant tax period in FORM GSTR-3 or FORM GSTR-4 or FORM GSTR-7, as the case may be:

Provided further that in respect of supplies to a Special Economic Zone unit or a Special Economic Zone developer, the application for refund shall be filed by the -



- (a) *supplier of goods after such goods have been admitted in full in the Special Economic Zone for authorized operations, as endorsed by the specified officer of the Zone;*
- (b) *supplier of services along with such evidence regarding receipt of services for authorized operations as endorsed by the specified officer of the Zone."*

As per the above provisions, the appellant was required to submit the endorsement to the effect that the goods have been admitted in full in the Special Economic Zone for authorized operations and the appellant failed to submit the same pertaining supplies made to the SEZ Unit, OPaL, which has led to rejection of their refund claim in respect of the said supplies made. It is observed that there is no other reason except this to reject the subject claim by the adjudicating authority.

9.1 While going through the records of the case, I find that the appellant has produced the copies of statement of receipt of services in full for authorized operations and this statement has been endorsed by the Specified Officer of the SEZ, but the same could not be produced before the adjudicating authority before passing the impugned order by him. I have gone through the said relevant documents-in-original submitted by the appellant to this office vide their letter dated 16.12.2020 in respect of supplies made by them to the SEZ unit, OPaL and find that the same pertains to services of transmission of gas to OpaL during the month of July 2017 by the appellant under Invoices bearing No.IN 17-18/276/0002 dated 17.07.2017 and No. IN 17-18/276/0003 dated 31.07.2017 on payment of IGST. It is observed that the said invoices produced by the appellant bears endorsement by P.O., Dahej SEZ made on the basis of undertaking submitted by the SEZ unit that the service has been used for authorized operations only and has been received by them. The appellant have also submitted a statement of receipt of services in full for authorized operation by the SEZ unit viz. OPaL [GSTIN No.24AAACO9200B3Z2] from the appellant during the period from 01.07.2017 to 31.03.2018 which has been duly endorsed by the Specified Officer, Dahej SEZ, Bharuch issued from File No.DSEZ/GST/ST/OPAL/2018-19/01-029 dated 27.07.2018, which at Sr.No.2&3 therein covers the Invoices bearing No.IN 17-18/276/0002 dated 17.07.2017 and No. IN 17-18/276/0003 dated 31.07.2017 issued by the appellant on payment of IGST. Further, it is seen that the appellant was also in receipt of payment from the SEZ unit in respect of the said supplies made, as per copy of the Bank Statement produced by them. Thus, I find that the appellant has complied with the requirements of Rule 89 of the CGST Rules to be eligible for the refund of IGST paid by them on supply of services made to the SEZ Unit, OPaL, during the month of July, 2017. Further, I find that the amount of IGST paid as per the above said two invoices is Rs.40,74,198/- [Rs.19,71,386/- + Rs.21,02,812/-] whereas their rejected refund claim was for Rs.41,59,625/-. Therefore, the amount of refund of IGST eligible in the case would be Rs.40,74,198/- involved on the said two



invoices. I find that the appellant also agreed to this fact as seen from the submissions made in the appeal. It is also observed that the refund claim in the case is filed within the prescribed time limit of two years specified under Section 54 of the CGST Act as the relevant documents duly endorsed by the SEZ Authority required in support of refund in the case was submitted by the appellant on 02.08.2018 to the department. Further, the doctrine of unjust enrichment is not be applicable in the case as per clause (a) to sub-section 8 of Section 54 of the CGST Act. Accordingly, I find that the appellants have fulfilled the conditions for claiming refund and therefore, it is held that they are entitled to the refund of IGST amount of Rs.40,74,198/- paid by them on the supplies made to the SEZ unit, OPaL during the month of July, 2017. Their claim for refund for the remaining amount of Rs.84,427/- stands rejected as they could not produce any relevant documents as required under the CGST Rules in support of the same.

10. In view of the above discussions, the impugned order passed by the adjudicating authority is set aside to the extent it relates to rejection of refund claim amounting to Rs.40,74,198/- and the appeal of the appellant is allowed to that extent with consequential relief.

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

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

Akhilesh Kumar
28th December, 2020
(Akhilesh Kumar)
Commissioner (Appeals)

Date: 28.12.2020.

Attested:

Anilkumar P.
(Anilkumar P.)
Superintendent(Appeals),
CGST, Ahmedabad.

BY SPEED POST TO:

M/s Gujarat State Petronet Ltd.,
E-18, GIDC Electronic Zone,
Sector-26, Gandhinagar – 382028.

Copy to:

- 1) The Chief Commissioner, CGST , Ahmedabad Zone.
- 2) The Commissioner, CGST, Gandhinagar Commissionerate.
- 3) The Assistant Commissioner, Cental GST Division, Gandhinagar,
Gandhinagar Commissionerate.
- 4) The Asst. Commissioner (System), CGST, Gandhinagar Commissionerate.
(for uploading the OIA)
- 5) Guard File.
- 6) P. A. File.

