



सत्यमेव जयते

आयुक्त(अपील) का कार्यालय,
Office of the Commissioner (Appeal),

केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्वमार्ग, अम्बावाडी अहमदाबाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
☎ 07926305065 - टेलिफैक्स 07926305136



DIN : 20220364SW0000163281

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/CEXP/513/2021 / 7101-05
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-003-APP-117/2021-22**
दिनांक Date : **28-03-2022** जारी करने की तारीख Date of Issue 30.03.2022
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. **48/AC/MEH/CGST/20-21** दिनांक: **26.02.2021** issued by
Assistant Commissioner, CGST & Central Excise, HQ, Gandhinagar Commissionerate
- ध अपीलकर्ता का नाम एवं पता Name & Address of the **Appellant / Respondent**

M/s Himalaya Engineering Company
Plot No. 38, GIDC Phase-II,
Dediyasan, Mehsana Industrial Estate,
Mehsana - 384002

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 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 हानिकार खाने 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.



(क) 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 मामले में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(A) 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.

(ख) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

(B) 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।

(c) 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 भीतरमूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ.का मुख्य शीर्ष 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 होतो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्नरकम 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.

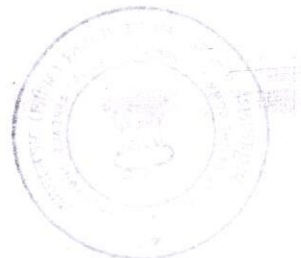
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

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

Under Section 35B/ 35E of CEA, 1944 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 2ndमाला, बहुमाली भवन ,असरवा ,गिरधरनागर,अहमदाबाद-380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2ndfloor,BahumaliBhawan,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 शुल्कअधिनियम 1970 यथासंशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रु.6.50 पैसे कान्यायालय 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.

- (25) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण(सिस्टेट),के प्रतिअपीलो के मामले में कर्तव्यमांग(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)

केन्द्रीय उत्पाद शुल्क और सेवाकर 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:

- (lviii) amount determined under Section 11 D;
- (lix) amount of erroneous Cenvat Credit taken;
- (lx) amount payable under Rule 6 of the Cenvat Credit Rules.

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।

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."



ORDER-IN-APPEAL

The present appeal has been filed by M/s. Himalaya Engineering Company, Plot No.38, GIDC Phase-II, Dediyanan, Mehsana Industrial Estate, Mehsana – 384 002 (hereinafter referred to as the appellant) against Order in Original No. 48/AC/MEH/CGST/20-21 dated 26-02-2021 [hereinafter referred to as "*impugned order*"] passed by the Assistant Commissioner, CGST, H.Q., Commissionerate : Gandhinagar [hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case is that the appellant are holding Central Excise Registration No. AACFH4218DXM001 and are engaged in manufacture of Road Construction Machinery falling under Chapter 85 of the CETA, 1985. They were availing the SSI exemption benefit under Notification No.8/2003-CE and also availing the benefit of Cenvat Credit facility. During the course of audit of the records of the appellant by the officers of CGST Audit Commissionerate, Ahmedabad for the period from April, 2012 to March, 2016, it was noticed that during the F.Y. 2012-13, the appellant had availed Cenvat credit amounting to Rs.1,96,624/- without having proper bills/invoices of inputs. Further, during the F.Y. 2013-14, they had also availed Cenvat credit amount of Rs.7,21,858/- though they were under the SSI exemption limit and thereby did not pay central excise duty on the clearance of their final products during the relevant period.

2.1 The appellant was issued Show Cause Notice bearing No. F.No.VI/1(b)-114/Himalaya/IA/2016-17/C-111/AP-12 dated 20.04.2017 wherein it was proposed to recover the Cenvat Credit totally amounting to Rs.9,18,082/- (Rs.1,96,624/- + Rs.7,21,858/-) under Rule 14 of the Cenvat Credit Rules, 2004 (hereinafter referred to as the CCR, 2004) read with Section 11A of the Central Excise Act, 1944 along with interest under Rule 14 of the CCR, 2004 read with Section 11AA of the Central Excise Act, 1944. Imposition of Penalty was also proposed under Rule 15 of the CCR, 2004 read with Section 11AC of the Central Excise Act, 1944.



3. The said SCN was adjudicated vide OIO No. 33/AC/EX/MEH/17-18 dated 25.01.2018 wherein the demand for Cenvat credit was confirmed along with interest. Penalty equivalent to the Cenvat Credit was also imposed. Being aggrieved, the appellant filed an appeal before the Commissioner (Appeals), Ahmedabad, who vide OIA No. AHM-EXCUS-003-APP-0261-17-18 dated 22.03.2018 remanded the case back to the adjudicating authority for verification of the invoices submitted by the appellant in respect of the Cenvat Credit amounting to Rs.1,96,624/- as well as to verify the eligibility and quantify the cenvat credit in respect of the credit amounting to Rs.7,21,858/-.

3.1 In the denovo proceedings, the case was adjudicated vide the impugned order wherein the demand for cenvat credit totally amounting to Rs.9,18,082/- was confirmed under Rule 14 of the CCR, 2004 read with Section 11A of the Central Excise Act, 1944. Interest was also ordered to be recovered under Rule 14 of the CCR, 2004 read with Section 11AA of the Central Excise Act, 1944. Penalty of Rs.9,18,082/- was imposed under Rule 15 of the CCR, 2004 read with Section 11AC of the Central Excise Act, 1944.

4. Being aggrieved with the impugned order, the appellant has filed the instant appeal on the following grounds :

- i. They had vide letter dated 25.07.2020 requested the adjudicating authority that, in view of the prevailing pandemic, the personal hearing may be granted during normal position. But the adjudicating authority has not taken their request into consideration and passed the impugned order. Thus, proper opportunity of personal hearing was not given and the impugned order was passed ex-parte which is violative of the principles of natural justice, They request that the impugned order be set aside and remanded back with a direction to give a proper opportunity of personal hearing for representing their case properly.
- ii. The adjudicating authority has not followed the direction of the Commissioner (Appeals) to verify the invoices and also ascertain their eligibility and quantification of cenvat credit. Therefore, the matter be remanded back to give them an opportunity to present their case with



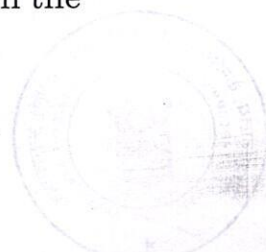
evidences. They submit copies of the invoices for which cenvat credit of Rs.1,96,624/- was confirmed for non production of invoices.

- iii. Regarding the cenvat credit of Rs.7,21,858/- they submit copies of the invoices of inputs along with invoices of the goods cleared on payment of duty. They submit a worksheet which gives a clear picture that the inputs involving duty of Rs.4,03,613/- was used in duty paid goods and the credit thereof is required to be allowed in terms of Rule 3 (2) of the CCR, 2004, they are eligible for transitional cenvat credit.
- iv. Since the credit was taken on the basis of original invoices as well as inputs lying in stock when they crossed the exemption limit, there is no wrong availment of credit and no contravention of the rules. Hence, no penalty is imposable and no interest is payable.

5. Personal Hearing in the case was held on 09.03.2022 through virtual mode. Shri M.H.Raval, Consultant, on behalf of the appellant appeared for the hearing. He reiterated the submissions made in appeal memorandum. He further stated that he would make additional written submission based on which the case may be decided.

6. The appellant filed additional written submissions on 09/03/2022 wherein in addition to reiterating the grounds raised in their appeal memorandum, it was further submitted that :

- The demand is time barred as it pertains to the period F.Y. 2012-13 to F.Y 2013-14. They had filed returns in time and all the facts of taking credit has been mentioned in the Quarterly Return (copy of the return for October, 2013 to December, 2013 and January, 2014 to March, 2014 is enclosed). It has not been denied by the Audit Officers that they had filed their return in time and mentioned the details in their return and Part-II credit register. The returns have been assessed finally and hence, there is no suppression of facts and extended period cannot be invoked.
- They rely upon the decision in the case of : VFC Industries Pvt. Ltd., Vs. Commissioner of C.Ex. and ST, Vadodara-II – 2017 (347) ELT 189 (Tri.-Ahmd) and Commissioner of Central Excise Vs. Goyal Proteins Ltd. – 2017 (355) ELT 72 (Raj.) In these cases it was held that when the



details are mentioned in the returns then there is no suppression of facts and extended period not invocable.

7. I have gone through the facts of the case, submissions made in the Appeal Memorandum, submissions made at the time of personal hearing and additional written submissions as well as material available on records.

7.1 I find that the impugned order was issued in denovo adjudication proceedings in terms of OIA No. AHM-EXCUS-003-APP-0261-17-18 dated 22.03.2018 of the Commissioner (Appeals), Ahmedabad. The relevant Para 4 of the said Order is reproduced as under :

“ **First issue:** As per para 2 of the OIO, the appellant availed Cenvat credit of Rs. 1,96,624/- without having proper bills/invoices for the year 2012-13. In this connection the appellant has not produce the all the relevant invoice. I find that the appellant has submitted a copy of the all the relevant invoice but genuineness of the same is to be verified. However, it is not possible at this stage to verify the authenticity of the said invoices. The adjudicating authority is the best suited person to verify the genuineness of the said invoices.

Second issue: As per para 2 of the OIO, the appellant availed Cenvat credit of Rs. 7,21,858/- though the they availed the SSI exemption for the year 2013-14. As submitted in the grounds appeal, the appellant took the cevate credit of duty paid on inputs by mistake which are used in manufacture of clearance of goods without payment of duty. They are ready to pay the correct amount of credit taken wrongly on inputs used in exempted goods. Further stated that after availing the benefit of exemption from payment of duty started to clear the goods on payment of duty w.e.f 31.10.2013. The credit of duty pad inputs received during the September & October 2013 on which credit has been taken are sued in the manufacturing of dutiable goods. Therefore, from the conformed demand the credit on inputs used dutiable goods required to be allowed.

I also agree with the above said contention of the appellant. The Rule 3 (2) of CCR, 2004 has given the facility of taking Cenvat Credit to the manufacturer or produced in transitional phase.

Here, I am reproduced the Rule 3 (2) of CCR, 2004 as under :

“Notwithstanding anything contained in sub-rule (1), the manufacturer or producer of final products shall be allowed to take CENVAT credit of the duty paid on inputs lying in stock or in process or inputs contained in the final products lying in stock on the date on which any goods manufactured by the said manufacturer or produced cease to be exempted goods or any goods become excisable.”

Therefore, the appellant is eligible for Cenvat credit as per Rule 3 (2) of CCR, 2004. But the same is to be verified and to be ascertained the eligibility as well as quantification of Cenvat Credit.

6. In view of the above, I remand the case back to verify the invoices submitted by the appellant in respect to demand of Rs. 1,96,624/- and to be verified and to be ascertained the eligibility as well as quantification of Cenvat Credit in respect to demand of Cenvat Credit of Rs. 7,21/858/-. The appellant is



also hereby directed to present all sort of assistance to the adjudicating authority by providing all required documents during the proceeding for which the case is remanded back.”

7.2 It is clearly evident from the above that the case was remanded back to the adjudicating authority for :-

- Verifying the genuineness of the invoices submitted by the appellant in support of their claim for cenvat credit amounting to Rs.1,96,624/-; and
- Verify and ascertain the eligibility of cenvat credit under Rule 3 (2) of the CCR, 2004, in respect of the demand of Rs.7,21,858/-.

7.3 I find that the adjudicating authority has, in the impugned order, recorded that the appellant was called for a personal hearing on 27.07.2020, which the appellant requested be adjourned in view of COVID-19 pandemic. The appellant were again called for a virtual personal hearing on any of the dates i.e. 22.02.2021, 23.02.2021 and 24.02.2021. However, the appellant did not respond to the same. It has also been recorded in Para 8 of the impugned order that *“I find that I have not been provided with any documents by the assessee so that I can comply with the directions of the Commissioner(Appeals) to conduct necessary verifications and quantification as ordered by him”*. The adjudicating authority has thereafter proceeded to render a finding which is a repetition of the earlier OIO which was set aside by the Commissioner (Appeals), Ahmedabad vide the OIA, supra.

7.4 I find merit in the contention of the appellant regarding violation of the principles of natural justice. I find that three adjournments as contemplated in Section 33A of the Central Excise Act, 1944 have not been granted to the appellant. Considering the prevailing pandemic situation, the adjudicating authority ought to have adopted a more liberal approach in granting opportunity of personal hearing. I also find it relevant to refer to the judgment of the Hon 'ble High Court of Gujarat in the case of Regent Overseas Pvt Ltd. Vs. UOI – 2017 (6) GSTL 15 (Guj) wherein it was held that

“12. Another aspect of the matter is that by the notice for personal hearing three dates have been fixed and absence of the petitioners on those three dates appears to have been considered as grant of three adjournments as contemplated under the proviso to sub-section (2) of Section 33A of the Act. In this regard it may be noted that sub-section (2) of Section 33A of the Act provides for grant of not more than three adjournments, which would envisage



four dates of personal hearing and not three dates, as mentioned in the notice for personal hearing. Therefore, even if by virtue of the dates stated in the notice for personal hearing it were assumed that adjournments were granted, it would amount to grant of two adjournments and not three adjournments, as grant of three adjournments would mean, in all four dates of personal hearing.”

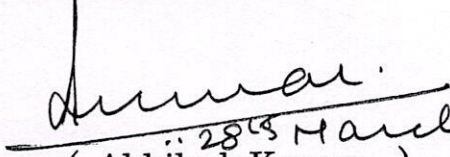
7.5 Further, when the matter was remanded back specifically for the purpose of verification of the genuineness of the invoices as well as verifying the eligibility of the appellant to cenvat credit in terms of Rule 3 (2) of the CCR, 2004, the adjudicating authority should have exercised more judiciousness and not decided the case perfunctorily without complying with the directions of the Commissioner (Appeals).

8. In view of the above, I am of the considered view that in the interest of the principles of natural justice, the matter is required to be remanded back for denovo adjudication. The appellant is directed to submit before the adjudicating authority all the documents in support of their claim for Cenvat Credit. The adjudicating authority shall decide the case afresh after causing necessary verification of the genuineness of the documents, determining their eligibility to cenvat credit under Rule 3 (2) of the CCR, 2004 and after affording the appellant the opportunity of personal hearing.

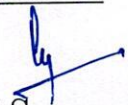
9. In view of the facts discussed herein above, I set aside the impugned order and the appeal filed by the appellant is allowed by way remand.

10. 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)
 Commissioner (Appeals)
 Date: .03.2022.

Attested:


 (N.Suryanarayanan. Iyer)
 Superintendent(Appeals),
 CGST, Ahmedabad.

BY RPAD / SPEED POST

To

M/s. Himalaya Engineering Company,
 Plot No.38, GIDC-II,

Appellant



Dediyasan, Mehsana Industrial Estate,
Mehsana – 384 002

The Assistant Commissioner,
CGST & Central Excise,
Division- Mehsana,
Commissionerate : Gandhinagar

Respondent

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Gandhinagar.
3. The Assistant Commissioner (HQ System), CGST, Gandhinagar.
(for uploading the OIA)

- ✓ 4. Guard File.
5. P.A. File.

