



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 380015.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

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टेलीफैक्स 07926305136

NATION
TAX
MARKET

रजिस्टर्ड डाक ए.डी. द्वारा

(DIN:20210764SW000099C45)

क फाइल संख्या : File No : V2(ST)/19/GNR/20-21 / 18MH TO 18MH
ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-003-APP- 16/2021-22

दिनांक Date : 22-06-2021 जारी करने की तारीख Date of Issue 02-07-2021

श्री अखिलेश कुमार आयुक्त (अपील) द्वारा पारित

Passed by Shri. Akhilesh Kumar, Commissioner (Appeals)

ग Arising out of Order-in-Original No 09/D/GNR/DK/19-20 dated 16.03.2020 issued by Deputy Commissioner(Preventive), CGST & Central Excise, Gandhinagar.

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

M/s Gujarat Industrial Development Corporation, B-23, GIDC Electronic Estate, Sector-25, Gandhinagar.

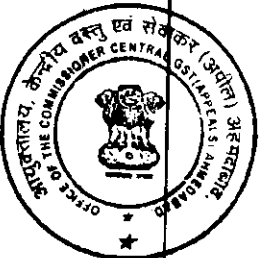
कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

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 अंतर्गत 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 गण्डागार या अन्य कारखाने में या किसी गण्डागार से दूसरे गण्डागार में मान ले जाते हुए मार्ग में, या किसी गण्डागार या गण्डार में चाहे वह किसी कारखाने में या किसी गण्डागार में हो माल की प्रकिया 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 मामले 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.

अतिरिक्त 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 की 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। इसके साथ खाता ई. का मुख्यशीर्ष के अंतर्गत धारा 35-ई 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.

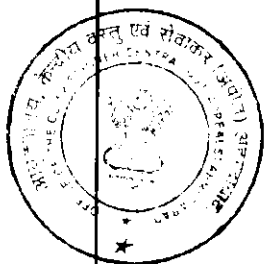
(1) केंद्रीय जीएसटी अधिनियम, 2017 की धारा 112 के अंतर्गत:-

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

(क) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलों 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 पढ़ी कार्य से पहले के लिए यथास्थिति अपील 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 filed 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 तब आदेश या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.650 पैसे का न्यायालय शुल्क रिकट 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 और संबंधित मामलों को नियंत्रण करने वाले नियमों को और भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपील 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.

- (54) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपील न्यायाधिकरण (सिस्टेट) के प्रति अपील के मामले में कर्तव्य सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर को जमा करना अनिवार्य है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act 1994)

- (55) केन्द्रीय उत्पादन शुल्क अधिनियम 1944 के अंतर्गत निर्धारित किया जाता है।

(i) ...

(ii) ...

6. ...

यह पूर्व समाविष्ट आदेशों में प्रत्येक एक तब तक ही लागू रहेगा जब तक कि ...

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

- (xcvii) amount determined under Section 11 D.
- (xcviii) amount of erroneous Cenvat Credit taken.
- (xcix) 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(f) 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."

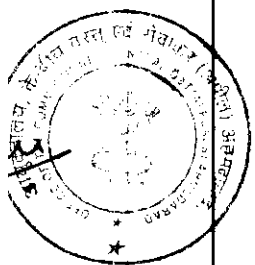
II Any person aggrieved by an Order-In-Appeal issued under the Central Goods and Services Tax Act, 2017/Integrated Goods and Services Tax Act 2017/ Goods and Services Tax(Compensation to states) Act 2017, may file an appeal before the appellate tribunal whenever it is constituted within three months from the president or the state president enter office



ORDER-IN-APPEAL

1. This order arises out of an appeal filed by M/s. Gujarat Industrial Development Corporation, B-23, GIDC Electronic Estate, Sector-25, Gandhinagar (hereinafter referred to as '*appellant*') against Order in Original No. 09/D/GNR/DK/19-20 dated 16.03.2020 (hereinafter referred to as '*the impugned order*') passed by the Deputy Commissioner (Preventive), Central GST& Central Excise, Commissionerate-Gandhinagar (hereinafter referred to as '*the adjudicating authority*').

2. Facts of the case, in brief, are that the appellant were holding Service Tax Registration no. AABCG8033DSD004, for payment of Service Tax under the category of 'Renting of immovable property services' as a service provider as per the provisions of Section 69 of the Finance Act, 1994. During the course of audit of records of the appellant conducted by the departmental officers, it was observed that they had collected some amounts which was shown under various heads in their financial records. One such income was shown under head 'Miscellaneous income' on which they had not paid service tax. Based on audit observations, a SCN F.No. VI/I (c)/Audit-I/1/GIDC/AP-VIII/SCN/2017-18 dated 19.04.2017 was issued by the Commissioner, Central Excise and Service Tax, Audit-I, Ahmedabad proposing demand and recovery of service tax on various incomes, including the Miscellaneous Income, alongwith interest and penalty. The said SCN was adjudicated by the Commissioner, Central GST and Central Excise, Gandhinagar vide Order-in-Original No. AHM-EXCUS-003-COM-003-18-19 dated 20.04.2018 wherein he has confirmed the demand on miscellaneous income. Subsequently, the appellant was issued a show cause notice by the Assistant Commissioner, Central Excise & GST, Division-Gandhinagar, Commissionerate-Gandhinagar vide F.No. V/04-169/SCN-GIDC/17-18 dated 07.09.2018 under Section 73 (1A) of the Finance Act, 1994 demanding Service Tax amount of Rs. 17,57,122/- leviable on the Miscellaneous Income amounting to Rs. 1,17,86,607/- received during the period from 01.04.2016 to 30.06.2017 towards the services provided by them to their clients i.e. lease holders of the shed/plots. The SCN also proposed recovery alongwith interest under Section 75 of the Finance Act, 1994 and imposition of penalty under Section 76 of the Act.



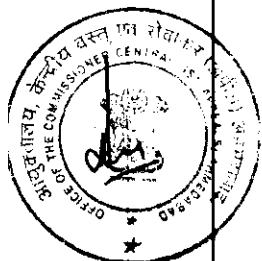
2.1 The show cause notice dated 07.09.2018 has been adjudicated by the adjudicating authority vide the impugned order under which it was held that the service provided by the appellant on which consideration is received and shown under heading "Miscellaneous Amount" are liable to be classified under the category of "Renting of immovable property service". He accordingly confirmed the demand of Rs. 15,29,129/- towards Service Tax leviable (on cum tax basis) on such amount of Rs. 1,17,86,607/- collected by the appellant, under the provisions of Section 73(2) of the Finance Act, 1994. It was also ordered to recover the interest under the provisions of Section 75 of the Finance Act, 1994. Further, penalty of Rs. 1,52,913/- also imposed on the appellant under the provisions of Section 76 of Finance Act, 1994.

3. Being aggrieved with the impugned order, the appellant preferred this appeal. The contention of the appellant are detailed in following paragraphs.

3.1 The adjudicating authority had alleged demand on the income head 'Miscellaneous Receipts' under the service category of "Renting of Immovable Property" for the period from April, 2016 to June, 2017 without understanding the nature of the transaction.

3.2 In case of SCN issued to GIDC Surendranagar region, demand was confirmed for the similar income head of 'Miscellaneous Receipts' under the service category of 'business auxiliary service' for the period from 2011-12 to 2014-15. As the department itself is unaware of the nature of transaction as carried out by GIDC and hence Service Tax is demanded for the same nature of income under different Service Category.

3.3 In case of OIO No. AHM-EXCUS-COM-011-18-19 dated 28.09.2018 passed by the Commissioner, Ahmedabad-South, the demand in case of similar income received during post negative list i.e. from 01.07.2012, has been dropped in terms the entry no. 39 of the Mega Exemption Notification No. 25/2012 dated 20.06.2012 by considering the GIDC as a governmental authority. In the present case, the bifurcation of miscellaneous income (as produced in the table below) submitted under reply to show cause notice has not been taken into consideration. The sub-heads mentioned hereunder such as 'Collateral fees', 'Subletting fees', 'Amalgamation fees' and 'Sub-Division fees' are just as similar to the previous years' Miscellaneous receipts heads for which demand was dropped vide the OIO No. AHM-EXCUS-COM-011-18-19 dated 28.09.2018.



(Amount in Rs.)

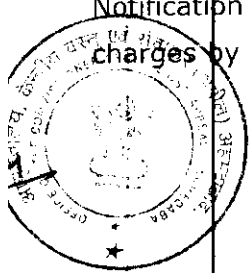
Sr.No.	Head	April, 2016 to June, 2017
1	Collateral Fees	8,13,060
2	Interest	23,041
3	Misc. Receipt	12,96,112
4	ROU Charges	6,19,330
5	Sub-Letting fees	71,12,130
6	Amalgamation Fees	19,552
7	Sub-Division Fees	14,80,340
8	Bank Commission	5,950
9	Balance Capital	4,17,092
	Total	1,17,86,607

3.3.1 The Plot Full payment and plot payment installment (**Capital Receipts**) are lease premium i.e. one-time collection done by the appellant at the time of allotment of plots. As per "Finance Budget 2017", the Lease Premium has been given retrospective exemption w.e.f 01.06.2007, the relevant extract is reproduced below:

"SECTION 104 .(1) Notwithstanding anything contained in section 66, as it stood prior to the 1st day of July,2012, or in section 66B, no service tax, leviable on one time upfront amount(premium, salami, cost, price, development charge or by whatever name called) in respect of taxable services provided or agreed to be provided by a State Government industrial development corporation or undertaking to industrial units by way of grant of long term lease of thirty years or more for industrial plots,shall be levied and collected during the period commencing from the 1st day of June,2007 and ending with 21st day of September,2016 (both days inclusive)."

Further, as per Notification No. 41/2016-ST dated 22.09.2016, exemption was granted on taxable service provided by State Government Industrial Development Corporations/Undertakings to industrial units by way of granting long terms (thirty years, or more) lease of industrial plots from so much of service tax leviable thereon under section 66B of the Finance Act, 1994, as is leviable on the one time upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for such lease.

3.3.2 They are collecting **ROU (Right to use) charges** from the allottees against right to use the plot for the agreemental purpose within the stipulated period. As the amount collected is in the nature of charges, this being not a service transaction, no service tax is required to be discharged on such charges. In the Notification No. 41/2016-ST dated 22.09.2016, it is specifically mentioned that charges by any other name called collected against long term leasing of immovable



property shall be retrospectively exempted. Hence, demand of Service Tax on right to use charges needs to be set aside.

3.4 The appellant further contended that "Notwithstanding to the arguments as stated in the above paras, GIDC being a governmental authority w.e.f. 01.07.2012 pursuant to entry 39 of Mega Exemption Notification No. 25/2012-ST dated 20.06.2012, service tax shall not be leviable on the collection done by GIDC against activity performed as stated under Article 243W of the Constitution." The relevant extract is reproduced below:

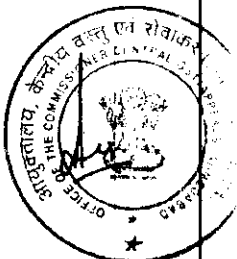
"39.Services by a governmental authority by way of any activity in relation to any function entrusted to a municipality under Article' 243W of the Constitution."

As per the said exemption entry, any services provided by government authority in relation to any function entrusted to municipality under Article 243W of the Constitution are exempted from the levy of service tax. The term 'governmental authority' is defined under clause 2(s) of the mega exemption notification which was amended vide notification No.2/2014-ST dated 30.01.2014 and for the sake of reference, the definition of 'governmental authority' pre and post amendment is as reproduced below:

From 01.07.2012 to 29.01.2014	w.e.f. 30.01.2014
(s) "governmental authority" means a board, or an authority or any other body established with 90% or more participation by way of equity or control by Government and set up by an Act of the Parliament or a State Legislature to carry out any function entrusted to a municipality under Article 243W of the Constitution;	(s) 'governmental authority' means and authority or a board or any other body; (i) set up by an Act of Parliament or a State Legislature; or (ii) established by Government, with 90% or more participation by way of equity or control, to carry out any function entrusted to a municipality under Article 243W of the Constitution;'

In order to ascertain, whether GIDC can be termed as Governmental Authority, the following essentials are being fulfilled by GIDC:

Set up by an Act of Parliament or a State Legislature or established by the Government:



- (i) GIDC has been established by the Legislature of State of Gujarat under the Act and the GIDC performs its functions in accordance with the provisions contained in the Act and the said Rules. Section 3 of GID Act reads as follows:

"3. (1) For the purpose of securing and assisting in the rapid and orderly establishment, and organisation of industries in industrial areas and industrial estates in the State of Gujarat and for the purpose of establishing commercial centres in connection with the establishment and organisation of such industries], there shall be established by the State Government by notification in the Official Gazette, a Corporation by the name of the Gujarat Industrial Development Corporation.

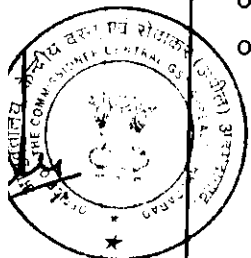
(2) The Corporation shall be a body corporate with perpetual succession and a common seal, and may sue and be sued in its corporate name, and shall be competent to acquire, hold and dispose of property, both movable and immovable, and to contract, and do all things necessary, for the purpose of this Act. "

- (ii) Further, item 29 of the subjects allotted to Industries and Mines Department of First Schedule to Gujarat Government Rules of Business, 1990 mentions about GIDC. Moreover, the Gujarat Government Rules of Business, 1990 is made under article 166 of Constitution of India. Therefore, in the light of the above legal provisions, this essential is fulfilled by GIDC.

90% or more participation of the Central or State Government, by way of equity or control;

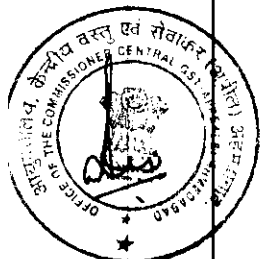
- (iii) Section 4 of GID Act lays down the constitution of GIDC, wherein it has been stated that GIDC shall consist of twelve directors, out of which three official directors shall be nominated by the State Government, of whom one shall be financial adviser to GIDC. Further, six directors would be nominated by the State Government, from amongst persons appearing to it either to be qualified by reason of experience of, and capability in, industry or trade or finance or to be suitable to represent the interest of persons engaged or employed therein. Moreover, sub-section (2) of section 4 of GID Act specifies that the State Government shall appoint one of the Directors of GIDC to be Chairman of the Corporation and may appoint one of the other Directors as Vice-Chairman.

- (iv) Section 12(1) of GID Act states that the State Government shall appoint a Managing Director and a Chief Accounts Officer of GIDC and section 15 of GID Act states that all permissions, orders, decisions, notices and other documents of the GIDC shall be authenticated by the signature of



the Managing Director of the GIDC. Further, section 16 of GID Act empowers the State Government to notify any area as 'notified area' under the provisions of the Act and the provisions of the Gujarat Municipalities Act, 1963 shall not apply to such 'notified area'. Moreover, section 17 of GID Act empowers the State Government to issue general or special directions of policy to the GIDC, as it thinks necessary or expedient for the purposes of carrying out the purposes of the Act and the GIDC shall be bound to follow and act upon such directions.

- (v) Section 23(1) of GID Act states that the GIDC shall make provision for such reserve and other specially denominated funds and in such manner and to such extent as the State Government may, from time to time, direct. Further, sub section (3) of section 23 of GID Act states that none of the funds referred to in sub-section (1) shall be utilised for any purpose other than that for which it was constituted, without the previous approval of the State Government.
- (vi) Section 25 of GID Act prescribes that the GIDC has to prepare and submit an annual financial statement (budget) and the programme of work for the succeeding financial year, to the State Government for approval. Further, the GIDC shall be competent to make variations in the programme of work in the course of the year, with the approval of the State Government. Section 26(2) of GID Act prescribes that the accounts of the GIDC shall be audited by an auditor appointed by the State Government in consultation with the Comptroller and Auditor General of India.
- (vii) Section 27 of GID Act empowers the State Government to conduct concurrent and special audit of the accounts of the GIDC, by such persons as it may think fit. Further, the State Government may pass such orders on the reports of the special audit and the GIDC shall be bound to comply with such order.
- (viii) Section 45(1) of GID Act states that the GIDC shall furnish to the State Government such returns, statistics, reports, accounts and other information with respect to its conduct of affairs, properties or activities or in regard to any proposed work or scheme as the State Government may from time to time require. Further, section 45(2) of GID Act requires the GIDC to furnish an annual report on its working as soon as may be after the end of financial year in the form and manner prescribed by the State Government.
- (ix) Moreover, section 46 of GID Act empowers the State Government to withdraw any particular industrial area, estate or part thereof from the



jurisdiction of the GIDC. If, the State Government is satisfied that in respect of any particular industrial estate or area, the purpose for which the GIDC was established has been substantially achieved, so as to render the continued existence of such industrial; estate or area under the GIDC unnecessary.

- (x) Section 48 of GID Act empowers the State Government to dissolve the GIDC, if the State Government is satisfied that the purposes for which the GIDC was established under the Act, has been substantially achieved.
- (xi) The provisions contained in the Act, makes it clear that the State Government of Gujarat controls the function of the GIDC either directly or indirectly. Thus, this condition is also satisfied by the GIDC.

To carry out any function entrusted to a municipality under Article 243W of the Constitution.

- (xii) Article 243W of the Constitution of India reads as follow:

243W. Powers, authority and responsibilities of Municipalities, etc.

Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow –

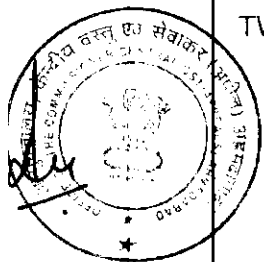
(a) the Municipalities with such powers and authority as may be necessary to them to function as institutions of self government and such law may contain provisions for the devolution of powers and responsibilities upon Municipalities, subject to such conditions as may be specified therein, with respect to

- (i) the preparation of plans for economic development and social justice:
- (ii) the performance of functions and the implementation of schemes as may entrusted to them including those in relation to the matters listed in the Twelfth Schedule:

(b) the Committees with such powers and authority as may be necessary to enable them to carry out the responsibilities conferred upon them including those in relation to the matters listed in the Twelfth Schedule (underlining supplied)

- (xiii) Further, Schedule XII of the Constitution of India, lists out the following functions to be performed by the municipalities:

TWELTH SCHEDULE (Article 243W)

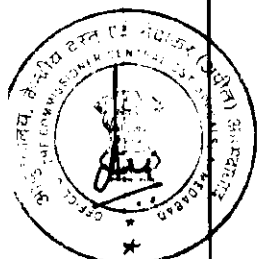


1. Urban planning including town planning.
2. Regulation of land-use and construction of buildings.
3. Planning for economic and social development.
4. Roads and bridges.
5. Water supply for domestic, industrial and commercial purposes.
6. Public health, sanitation, conservancy and solid waste management.
7. Fire services.
8. Urban forestry, protection of the environment and promotion of ecological aspects.
9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
10. Slum improvement and upgradation.
11. Urban poverty alleviation.
12. Provision of urban amenities and facilities such as parks, gardens, playgrounds.
13. Promotion of cultural, educational and aesthetic aspects.
14. Burials and burial grounds; cremations, cremation grounds and electric crematoriums.
15. Cattle pounds; prevention of cruelty to animals.
16. Vital statistics including registration of births and deaths.
17. Public amenities including street lighting, parking lots, bus stops and public conveniences.
18. Regulation of slaughter houses and tanneries, (underlining supplied)

(xiv) Section 3 of GID Act, as discussed hereinabove, lays down that the GIDC has been established for securing and assisting in the rapid and orderly establishment and organisation of industries in industrial areas and industrial estates in the State of Gujarat. Further, section 13 of GID Act states the functions to be performed by the GIDC which includes establishment, development and management of industrial estates in the State of Gujarat. Thus, the GIDC has been established for managing and developing the industrial areas and estates, in order to increase the number of industries established in State of Gujarat.

(xv) On conjoint reading of Article 243W of the Constitution of India and section 3 and 13 of GID Act, makes it clear that the GIDC has to prepare and execute plans for economic development. Since, the growth in the number of industries is directly proportional to the economic development of any State. Moreover, the establishment of the GIDC has resulted in exponential growth in the number of industries in the State of Gujarat.

(xvi) Section 14 of GID Act, lists out the general powers entrusted to the GIDC, which includes provision of amenities and common facilities in



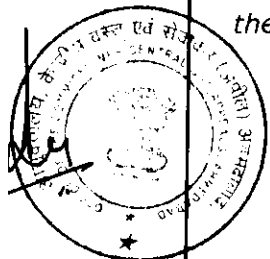
industrial estates, commercial centres and industrial areas and construction and maintenance of buildings, amenities and common facilities. The amenities include road, supply of water or electricity, street lighting, drainage, sewerage, conservancy and such other convenience as the State Government may specify. Further, section 37 of GID Act, empowers the GIDC to lay down, maintain, alter, remove, or repair any pipes, pipelines, conduits, supply or service lines, posts, or other appliances or apparatus in, on, under over, along or across any land in the industrial area or estate for carrying gas, water electricity or construction of sewers or drains necessary for carrying off workings and waste liquids of an industrial process. The aforesaid functions qualify as 'water supply for domestic, industrial and commercial purposes'; public health, sanitation conservancy and solid waste management'; and the 'public amenities including street lighting, parking lots, bus stops and public conveniences'.

(xvi) The GIDC is also empowered to make available buildings on hire or sale to industrialists or persons intending to start industrial undertakings or commercial establishments. Moreover, the GIDC can also construct buildings for housing of the employees of such industries or commercial establishments and allot factory sheds or buildings and shops etc. to suitable persons in the industrial estates or commercial centres established by the GIDC. The aforesaid functions qualify as 'regulation of land use and construction of buildings'.

(xviii) Section 16 of GID Act, empowers the State Government of Gujarat to notify any area as industrial area and the provisions of Gujarat Municipalities Act, 1963 shall not be in force, in such industrial area. Thus, in light of the above, we are of the view that the GIDC has been entrusted to carry out functions of the municipality as contained under Article 243W of the Constitution of India and Schedule XII of the Constitution of India.

(xix) Their view is also supported by the decision of the Hon'ble Apex Court in the GIDC's own case, GIDC vs. CIT AIR 1997 SC 3275, wherein the Hon'ble Apex Court held that the industrial development is enveloped within the expression "planning, development or improvement of cities, towns and villages or for both" in section 10(20A) of the Income-Tax Act, 1961. The relevant part of the said judgment is reproduced hereinbelow:

"9. The Gujarat Act was enacted "to make special provision for securing the orderly establishment of industries in industrial areas and industrial estates in the State of Gujarat, and to assist generally in the organisation thereof and for that purpose to establish an Industrial Development



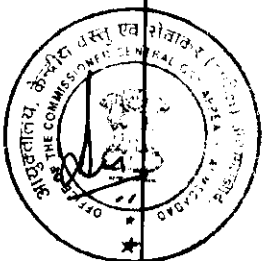
Corporation, and for purposes connected with the matters aforesaid" as can be discerned from the preamble thereof."

"10. Section 2(g) of the Act defines "industrial area" as any area declared to be an industrial area by the State Government by notification in the Official Gazette which is to be developed and where industries are to be accommodated. Section 2(n) defines "industrial estate" as any site selected by the State Government where the Corporation builds factories and other buildings and makes them available for any industries or class of industries. Section 13 of the Gujarat Act enumerates the function of the Corporation and they contain, inter alia, "to promote and assist in the rapid and orderly establishment, growth and development of industries in the State of Gujarat".

"11. We have no doubt that a proper planning is absolutely necessary for creation of an industrial area. Internal roads. Sub-roads, buildings, sanitation, parks and other amenities have also to be provided in a planned industrial area as per the modern concept of any industrial complex. Even educational institutions may have to be provided in such complex. Therefore, development of industrial area would have its direct impact on the development or improvement of that part of the city or town or village where such area is located. Delinking industrial area from the scope of development of any area is, thus, without any practical sense."

"12. In this context a reference to Maharashtra Industrial Development Act, 1962, which is almost analogous to the Gujarat Act, is of some use. While examining issues relating to the validity of the Maharashtra Act a Division Bench of this Court has said in *Shri Ramtanu Cooperative Housing Society Ltd. v. State of Maharashtra* [1971] 1 SCR 719.

"The functions and powers of the Corporation indicates that the Corporation is acting as a wing of the State Government in establishing industrial estates and developing industrial areas, acquiring property for those purposes, constructing building, allotting buildings, factory sheds to industrialists or industrial undertakings. It is obvious that the Corporation will receive moneys for disposal of land, buildings and other properties and also that the Corporation would receive rents and profits in appropriate cases. Receipts of these moneys arise not out of any business or trade but out of sole purpose of establishment, growth and development of industries. The Corporation has to provide amenities and facilities in industrial estates and industrial areas. Amenities of road, electricity,



sewerage and other facilities in industrial estates and industrial areas are within the programme of work of the Corporation."

"13. The scheme of the Gujarat Act, as is seen from a survey of the relevant provisions referred to above, would indicate that the Corporation set up there under is to chalk out plans for development of industrial area and industrial estate in different places which may locate in cities or towns or villages. Such schemes would normally involve planning the development of such areas."

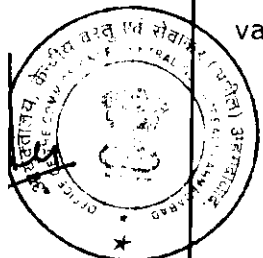
"14. The word "development" in Section 10(20A) of the I. T. Act should be understood in its wide sense. There is no warrant to exclude all development programmes relating to any industry from the purview of the word "development" in the said Sub-section. There is no indication in the Act that development envisaged therein should confine to non-industrial activities. Development of a place can be accelerated through varieties of schemes and establishment of industries is one of the modes of developing an area."

"15. One of the reasons for incorporating a specific provision of exemption from income-tax such as Section 10(20A) is to protect public bodies created under law for achieving the purpose of developing urban or rural areas for public good. When the object is such, an interpretation which would preserve it should be accepted even if the provision is capable of more than one interpretation. The principle of interpretation is very much applicable to fiscal statutes also, (vide State of Tamil Nadu v. M.K. Kandaswami [1976] 1 SCR 38. This Court has reiterated the said principle in Calcutta Jute Manufacturing Co: 1997 (93) ELT 657 (SC)."

"16. The position is, therefore, clear that authorities constituted by law for facilitating all kinds of development of cities, towns and villages for public purposes shall not be subjected to the liability to pay income-tax. The Division Bench of the High Court seems to have interpreted the exemption clause too rigidly and narrowly which resulted in the anomaly of bringing authorities like appellant Corporation within the tentacles of income-tax liability while the authorities dealing with housing schemes which provide houses to private individuals would stand outside the taxing sphere."

"17. In the result, we allow these appeals, set aside the judgment under challenge. The answer to the question will, therefore, be in favour of the assessee and against the Revenue."

(xx) Therefore, GIDC qualifies as a governmental authority and performs various functions which are entrusted to a municipality under Article



243W of the Constitution and Schedule XII of the Constitution. Thus, in the light of the above referred decision of the Supreme Court in the GIDC's own case, it can be said that any activity performed by the Querist, in relation to the purpose for which, GIDC has been established, would qualify for exemption from service tax under entry 39 of the Mega Exemption Notification No. 25/2012-ST dated 20.06.2012 and hence service tax shall not be levied for the period from 01.07.2012 on the amount of collected by GIDC from its allottees. Hence demand of Service Tax needs to be set aside.

3.5 There was no intent to evade the payment of duty. Hence, extended period cannot be invoked in the present case and penalty under Section 78 of the Act also cannot be levied. Accordingly, penalty imposed by the adjudicating authority needs to be set aside.

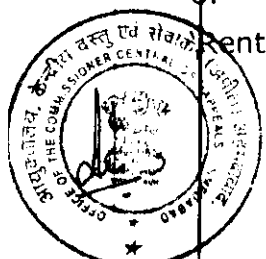
3.6 According to Section 67(2) of the Finance Act, 1994 where the gross amount charged by a service provider, for the service provided or to be provided is inclusive of service tax payable, the value of such taxable service shall be such amount as, with the addition of tax payable, is equal to gross amount charged.

4. The appellant was granted opportunity for personal hearing on 29.04.2021 through video conferencing. Ms.Komal Agrawal, Chartered Accountant, appeared for personal hearing as authorised representative of the appellant. She re-iterated the submissions made in Appeal Memorandum.

5. I have carefully gone through the facts of the case available on record, grounds of appeal in the Appeal Memorandum and oral submissions made by the appellant at the time of hearing. I find that the issues to be decided in the case are as under:

- (a) *Whether the amounts collected by the appellants and shown under the head 'miscellaneous income' in their financial records is liable to levy of Service Tax or not; And whether the income so generated would covered under the ambit of 'Renting of immovable property' or otherwise;*
- (b) *Whether the appellant is entitled to the exemption under Sr. No. 39 of the Notification no. 25/2012- ST dated 20.06.2012, in respect of the services rendered by them for which they received such miscellaneous income.*

6. I find that the appellant are engaged in providing taxable services of "Renting of Immovable Property Service" and they have not disputed about.



collection of amount from allottees of plots/sheds etc. It is observed that the appellant has given vacant land on lease with infrastructural facilities such as road, electric line, water supply line etc., for furtherance of business and commerce to various Industries on long term lease basis as per the agreement made between both of them and the appellant collecting rent charges from such allottees which is classifiable under 'Renting of Immovable Property Services'. Besides this, they have also collected some of the charges from these allottees and shown in their accounts under different headings, one of which is 'Misc. Income'. As per the details submitted by the appellant vide their letter No. GIDC/RM/GNR/TRF/PLT/150 dated 17.02.2018, it is observed that they have collected Miscellaneous amount to the tune of Rs. 1,17,86,607/- from their clients of the shed/plot by the lease holders during the period from 01.04.2016 to 30.06.2017 on which no service tax has been paid.

6.1 As regards the issue of taxability on the aforementioned services of 'renting of immovable property' provided by the appellant, I find that 'service' is defined in clause (44) of Section 65B of the Finance Act, 1994 as activity carried out by a person for another for consideration, and includes a declared service. Section 65B (44) of the Finance Act, 1994 reads as under:

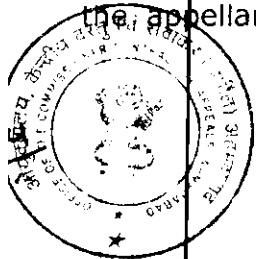
Section-65B. Interpretations.—

In this Chapter, unless the context otherwise requires,—

(44) "service" means any activity carried out by a person for another for consideration, and includes a declared service, but shall not include—

- (a) an activity which constitutes merely,—
 - (i) a transfer of title in goods or immovable property, by way of sale, gift or in any other manner; or
 - (ii) such transfer, delivery or supply of any goods which is deemed to be a sale within the meaning of clause (29A) of article 366 of the Constitution; or (iii) a transaction in money or actionable claim;
- (b) a provision of service by an employee to the employer in the course of or in relation-to his employment;
- (c) fees taken in any Court or tribunal established under any law for the time being in force.

6.2 In the instant case, it is an undisputed fact that the appellant are carrying out various activities for the persons who desire to establish an industry. These activities are not covered under the exclusion clause of Section 65B(44) of the Finance Act, 1994. Further, it is nobody's case that the appellant does not receive any consideration towards such activities.



Thus, the appellant is carrying out an activity for another for a consideration and such activity is squarely covered under the four corners of Section 65B(44) of the Finance Act, 1994. Further, the appellant has also not disputed the fact that they are providing services to their customers. I, therefore, conclude that the services provided by the appellant towards the 'Miscellaneous receipt/income' is a taxable service covered under Section 65B(44) of the Finance Act, 1994 w.e.f. 01.07.2012 under which Service tax is leviable under Section 66B of the Finance Act, 1994, read as under:

SECTION 66B. Charge of service tax on and after Finance Act, 2012.—

*There shall be levied a tax (hereinafter referred to as the service tax) at the rate of fourteen percent on the value of all services, **other than those services specified in the negative list**, provided or agreed to be provided in the taxable territory by one person to another and collected in such manner as may be prescribed.*

6.3 Further, Section 66E of the Finance Act, 1994 defines 'declared service' as any activity carried out by a person for another person for consideration and declared as such under Section 66E of the Act. It is observed that as specified in clause (a) of Section 66E of the Act, 'Renting of immovable property' is a declared service. The 'Renting' is defined in Section 65B(41) of the Finance Act, 1994 as follows :

"renting" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property;"

6.4 I find that when the above provisions are read together, it is clear that any activity of renting, when carried out by a person for another, for consideration, would amount to provision of service, which would be taxable. After carefully gone through the entire list of services falling under the negative list under Section 66D of the Finance Act, 1994, I find that the services provided by the appellant do not fall under negative list of services under said Section 66D. Accordingly, it can be clearly concluded that the services provided by the appellant are correctly covered as taxable services under Section 65B(44) of the Finance Act, 1944 as well as a 'declared service' under Section 66E(a) of the said Act as any service on which service tax is leviable under Section 66B of the said Act.

6.5 Further, it is observed that the appellant has neither submitted any



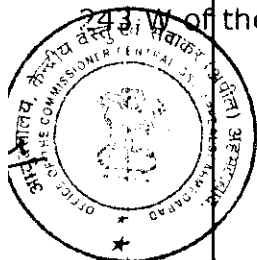
further details (except the bifurcation of the amounts in different sub-headings, as mentioned in table at para-3.3 above) in respect of nature of the services provided against such miscellaneous receipts nor any documentary evidences to prove that the said amount has been earned by them which did not involve any taxable service. They have merely explained only one head i.e. ROU Charges and that to without any documentary evidence. Accordingly, I find that such amounts collected by the appellant under various heads such as sub-letting fee, sub-division charges, amalgamation fee, collateral fee etc. from the lease holders and broadly classified in their books of accounts as 'Misc. Income/Receipts' are correctly classified under the category of "Renting of Immovable Property" services which is liable for Service Tax.

7. Further, it is observed that the appellant in the present case has also claimed exemption under Sr. No. 39 of the Mega Exemption Notification No. 25/2012-ST dated 20.06.2012 by considering themselves, as a governmental authority.

7.1 As regards the status of the appellant as a 'Governmental Authority' for the purpose of the abovementioned notification, it is observed that the adjudicating authority has also accepted that the appellant is covered under the definition of 'governmental authority' as per the clause 2(s) of the said Notification No. 25/2012-ST, further amended vide Notification No. 2/2014-ST dated 30.01.2014. However, I find that the exemption is available only to the services provided in relation to any function entrusted to a municipality under article 243 W of the Constitution. The relevant text of the notification is reproduced under for ease of reference:

"39. Services by a governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution."

7.2 Accordingly, I find that the above legal provision provides that a twofold condition is required to be fulfilled viz. (1) the services should be provided by a Governmental Authority and (2) services should be in relation to any function entrusted to a municipality under article 243W of the Constitution. In the instant case, the services have been provided by a Governmental Authority but for the purpose of ascertaining the benefit of exemption, it is of utmost importance that the services should have been provided in relation to any function entrusted to a municipality under article 243 W of the Constitution. The Schedule XII of the Constitution of India, lists



out the following functions to be performed by the municipalities:

TWELTH SCHEDULE (Article 243W)

1. Urban planning including town planning.
2. Regulation of land-use and construction of buildings.
3. Planning for economic and social development.
4. Roads and bridges.
5. Water supply for domestic, industrial and commercial purposes.
6. Public health, sanitation, conservancy and solid waste management.
7. Fire services.
8. Urban forestry, protection of the environment and promotion of ecological aspects.
9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
10. Slum improvement and upgradation.
11. Urban poverty alleviation.
12. Provision of urban amenities and facilities such as parks, gardens, playgrounds.
13. Promotion of cultural, educational and aesthetic aspects.
14. Burials and burial grounds; cremations, cremation grounds and electric crematoriums.
15. Cattle pounds; prevention of cruelty to animals.
16. Vital statistics including registration of births and deaths.
17. Public amenities including street lighting, parking lots, bus stops and public conveniences.
18. Regulation of slaughter houses and tanneries, (underlining supplied)

On going through the abovementioned list under Twelfth Schedule (Article 243W) of the Constitution, I find that the services provided in the present case i.e. renting of immovable property for to the Industries/lease holders is not covered under Article 243W of the Constitution. Therefore, the second part of the condition is not fulfilled and therefore the exemption under Sr. No. 39 of Notification No. 25/2012-ST is not admissible to the services of renting of immovable property.

7.3 As discussed in the para-6.5 above, the appellant has neither submitted any further details (except the bifurcation of the amounts in different sub-headings, as mentioned in table at para-3.3 above) in respect of nature of the services provided against the amounts collected as 'miscellaneous receipts/income' nor any documentary evidences to prove

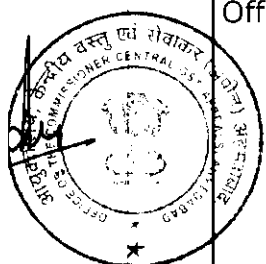


that such amounts have been earned by them against the services provided by them in relation to any of the function entrusted to a municipality under article 243 W of the Constitution, as listed in Twelfth Schedule. The Apex Court has also held in the case of Mysore Metal Industries [1988 (36) ELT 369 (SC)] that the burden is on the party who claims exemption, to prove the facts that entitled him to exemption. Accordingly, I find that the appellant in the present case failed to submit any details or to produce any substantial evidences justifying their claim for exemption under the abovementioned Notification No. 25/2012-ST dated 20.06.2012 and hence, their contention as regards their entitlement under the said notification is not acceptable.

7.4 Further, it is observed that the appellant has relied upon a decision of the Honble Apex Court in the GIDC's own case, GIDC vs. CIT AIR 1997 SC 3275 to support their above contention. I have gone through the aforementioned decision which pertains to Income tax and taxability of GIDC with regard to Income Tax and hence, I find that it is not applicable to the present case.

8. It is also observed that the appellant has also referred the following orders which have been issued in their own case These orders alongwith contention of the appellant are as under:

- (i) In case of SCN issued to them for GIDC, Surendranagar region, demand had been confirmed for the income head 'Miscellaneous Receipts' which is same as of in appellant case, under the service category of 'business auxiliary service' for the period from 2011-12 to 2014-15. As the department is unaware of the nature of transaction as carried out by GIDC and hence Service Tax is demanded for the same nature of income under different Service Category.
- (ii) Honorable Commissioner of Ahmedabad South has relied upon the entry No.39 of the Mega Exemption Notification No.25/2012 dated 20.06.2012 by considering GIDC as a Governmental Authority and resultantly dropped the demand of G.I.D.C., Ahmedabad w.e.f. 01.07.2012, vide Order-in-Original No.AHM-EXCUS-COM-011-18-19 dated 28.09.2018.
- (iii) Service tax demand has been dropped by the Department in the case of GIDC, Gandhinagar and GIDC, Mehsana and GIDC Head Office by relying upon the entry No.39 of the Mega Exemption

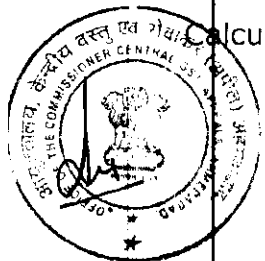


Notification No.25/2012 dated 20.06.2012 by considering GIDC as a Governmental Authority.

8.1 I have gone through all the aforementioned orders and find that:

- (i) As submitted by the appellant, in respect of GIDC Surendranagar, the demand had been confirmed for the income head 'Miscellaneous Receipts', under the service category of 'business auxiliary service' for the period from 2011-12 to 2014-15. However, in the present case, the appellant has neither submitted any further details (except the bifurcation of the amounts in different sub-headings, as mentioned in table at para-3.3 above) describing the nature of the services provided against such miscellaneous receipts nor any documentary evidences to prove that the said amount has been earned by them which did not involve any taxable service. Accordingly, I find it not possible to compare the facts of the present case with the demand confirmed in case of GIDC Surendranagar region.
- (ii) In case of Order-in-Original No.AHM-EXCUS-COM-011-18-19 dated 28.09.2018 passed by the Commissioner, CGST and Central Excise, Commissionerate-Ahmedabad South, the demand raised in respect of Upgradation Fund, Non-utilisation penalty and Transfer fees w.e.f. 01.07.2012 has been dropped on the ground that GIDC is a Governmental Authority and that these charges collected pertain to 'Regulation of land-use and construction of buildings' which is one of the functions entrusted to the municipalities under Article 243W of the Constitution of India.
- (iii) In case of OIO NO. AHM-EXCUS-003-COM-003-18-19 dated 20.04.2018 passed by the Commissioner, CGST and Central Excise, Commissionerate-Gandhinagar, the demand raised in respect of Upgradation Fund, Non-Utilisation penalty, Water Charges and Transfer fees w.e.f. 01.07.2012 was dropped on the ground that GIDC is a Governmental Authority and that these charges collected pertain to the functions entrusted to the municipalities under Article 243W of the Constitution of India. However, demand pertains to the Misc. Income/Receipts has been confirmed under the category of "Renting of Immovable Property Services".

9. In the present case, the appellant has also contended that there was no intent to evade the payment of duty. Hence, extended period cannot be invoked in the present case and penalty under Section 78 of the Act also cannot be levied. Further, the appellant has also contended for Cum Duty Calculation as per Section 67(2) of the Finance Act, 1994 provides that

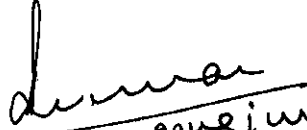


"where the gross amount charged by a service provider, for the service provided or to be provided is inclusive of service tax payable, the value of such taxable service shall be such amount as, with the addition of tax payable, is equal to gross amount charged."

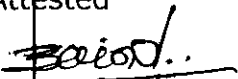
9.1 In the present case, it is observed that the show cause notice covering the period of demand from April, 2016 to June, 2017 is a periodical demand which was issued on 07.09.2018 i.e. within the period of thirty months from the relevant date. Further, I find that the demand of Service Tax amounting to Rs. 15,29,129/- on the amount of Rs. 1,17,86,607/- collected by the appellant and shown as miscellaneous income is confirmed by the adjudicating authority vide impugned order, on cum tax basis for the period from 01.04.2016 to 30.06.2017, under the provisions of Section 73(2) of Finance Act, 1994. The penalty is also imposed by the adjudicating authority vide the impugned order, only under the provisions of Section 76 of the Finance Act, 1994. Accordingly, I find that both the said contentions made by the appellant are without verification of the facts mentioned in impugned order and is rejected.

10. On careful consideration of the submission made by the appellant as well as the relevant legal provisions, I do not find any merit in the contention of the appellant as discussed in the above paras, so as to interfere in the impugned order passed by the adjudicating authority. Accordingly, I uphold the impugned order passed by the adjudicating authority and the appeal filed by the appellant is rejected.

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

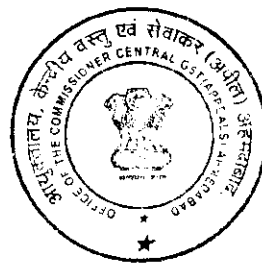

22nd June, 2021..
(Akhilesh Kumar)
Commissioner (Appeals)

Attested



(M.P. Sisodiya)

Superintendent (Appeals)
Central Excise, Ahmedabad



By Regd. Post A. D

M/s. Gujarat Industrial Development Corporation,
B-23, GIDC Electronic Estate, Sector-25,
Gandhinagar

Copy to:

1. The Pr. Chief Commissioner, CGST and Central Excise, Ahmedabad.
2. The Principal Commissioner, CGST and Central Excise, Commissionerate-Gandhinagar.
3. The Deputy /Asstt. Commissioner, Central GST, Division-Gandhinagar, Commissionerate-Gandhinagar.
4. The Deputy/Asstt. Commissioner (Systems), Central Excise, ~~Ahmedabad-South.~~ *GMP*
- ✓ 5. Guard file
6. PA File

