



आयुक्त(अपील)का कार्यालय,
Office of the Commissioner (Appeal),
 केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
 जीएसटी भवन, राजस्वमार्ग, अम्बावाडी अहमदाबाद 380015.
 CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
 ☎ 07926305065- टेलीफैक्स 07926305136



DIN : 20211264SW000000C90B

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/1479/2021 / 5122 T 05126
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-003-APP-74/2021-22**
 दिनांक Date : **14-12-2021** जारी करने की तारीख Date of Issue 15.12.2021
 आयुक्त (अपील) द्वारा पारित
 Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. **AC/M.P. Dabhi/19/CEX/KADI/20-21** दिनांक: **30.10.2020**
 issued by Assistant Commissioner, CGST & Central Excise, Division Kadi, Gandhinagar
 Commissionerate
- ध अपीलकर्ता का नाम एवं पता Name & Address of the **Appellant / Respondent**
 M/s Grace Castings Ltd
 Survey NO. 188/P & 189,
 Karannagar, Kalol-Kadi Road,
 Kadi, Mehsana-382715

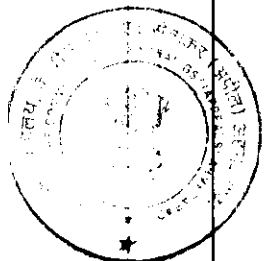
कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

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 मामलों 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 ईए-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.

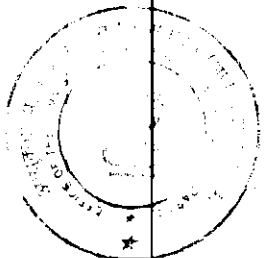
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 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 बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

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

- (4) न्यायालय 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.

- (51) 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:

- (cxxxvi) amount determined under Section 11 D;
- (cxxxvii) amount of erroneous Cenvat Credit taken;
- (cxxxviii) 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।

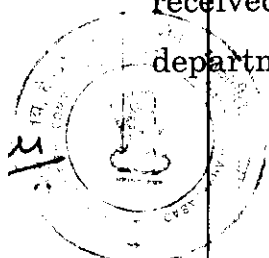
In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."

ORDER-IN-APPEAL

The present appeal has been filed by M/s. Grace Castings Ltd, Survey No. 188/P & 189, Karannagar, Kalol-Kadi Road, Taluka : Kadi, District : Mehsana - 382 715 (hereinafter referred to as the appellant) against Order in Original No. AC/M.P.Dabhi/19/CEX/KADI/20-21 dated 30-10-2020 [hereinafter referred to as "*impugned order*"] passed by the Assistant Commissioner, CGST & Central Excise, H.Q., Commissionerate : Gandhinagar [hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case is that the appellant is holding Service Tax Registration No. AACG5597KST001 and discharging service tax liability under reverse charge in respect of GTA service, Manpower recruitment/supply agency and Security Agency service, Legal Consultancy Service, Works Contract service. During the course of audit of records of the appellant by departmental audit officers for the period from April, 2016 to June, 2017, it was observed that the appellant had received service of renting of immovable property from their Director Shri Mohit R. Mardia and had paid rent amounting to Rs.8,10,000/- to the Director against receiving the said service for the period from April, 2016 to June, 2017. Renting of immovable property is a declared service in terms of Section 66E (a) of the Finance Act, 1994. In the instant case, the Director had rented his office premises to the company which is a commercial establishment and used by the company for commercial purposes. It appeared that in terms of Notification No. 30/2012-ST dated 20.6.2012 in respect of services provided or agreed to be provided by a director of a company to the said company, the entire service tax liability is on the recipient of the service under reverse charge.

2.1. The appellant, vide letter dated 22.6.2019 informed the department that the service rendered by the Director of the company is covered under the category of renting of immovable property and it has been wrongly construed to be service under the category of Director service and since they had received service, the service tax liability is upon the service provider. The department was not in agreement with the contention of the appellant and

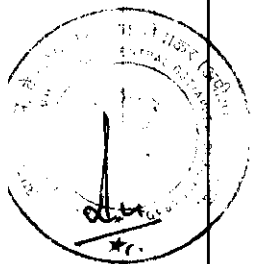


therefore, issued a SCN bearing No. 104/2019-20/CGST Audit from F.No. VI/1(b)-03/CIR-X/AP-65/2018-19 dated 28.08.2019 wherein it was proposed to demand and recover the service tax amount of Rs.1,21,000 under the proviso to Section 73 (1) of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994. Imposition of penalty under Section 78 of the Finance Act, 1994 was also proposed.

3. The said SCN was adjudicated vide the impugned order and the demand for service tax was confirmed along with interest. Penalty was also imposed under Section 78 of the Finance Act, 1994.

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

- i. The impugned order has been passed against the principles of judicial discipline inasmuch as they had in the course of the personal hearing furnished copy of OIA No. AHM-EXCUS-003-APP-0257-17-18 dated 23.03.2018 passed by the Commissioner (Appeals), Ahmedabad on an identical matter. It was contended that in terms of the principles of judicial discipline, order of higher appellate authorities needed to be followed.
- ii. It was held in the said OIA that the Directors had rendered service to the company in their personal capacity and not as Directors. The rent was received in their personal capacity and not in the capacity as Directors and therefore, service tax was payable by the individual persons and not by the company under reverse charge.
- iii. They had in reply to the SCN submitted that the distinction between renting of immovable property service and Director service has been lost sight of by the department. They refer to para 13 of their reply to the SCN. However, the adjudicating authority has neither discussed their submission nor given any finding. They rely upon the decision in the case of CMS (India) Operations & Maintenance Co (P) Ltd Vs. CCE, Puducherry – 2017 (3) GSTL 164 (Tri.-Chennai).
- iv. They rely upon CBIC Circular No. 115/9/2009-ST dated 31.07.2009 which clearly reveals that entity of director while working with company and while working independently differs.

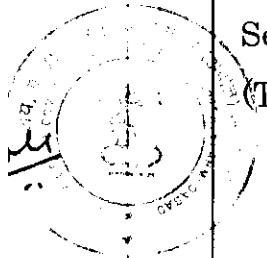


- v. Renting of immovable property service is not covered by Notification No.30/2012-ST. They refer to para 11 of their reply to the SCN. However, the adjudicating authority has not given any finding on their submission.
- vi. The demand is not sustainable on the ground of limitation also. Suppression of facts with intention to evade payment of tax cannot be alleged against them. There was no need for them to suppress facts as the service tax paid by them would have been available as cenvat credit. Extended period could not have been invoked on the ground of revenue neutrality.
- vii. Allegation of suppression cannot be made against them as the whole case is of revenue neutrality and service tax on immovable property is chargeable on forward charge. Therefore, penalty is not imposable.

5. Personal Hearing in the case was held on 28.10.2021 through virtual mode. Shri P.G.Mehta, Advocate, appeared on behalf of the appellant for the hearing. He reiterated the submissions made in appeal memorandum. He further stated that he would make additional written submissions based on which the case may be decided.

6. In the additional written submissions filed by the advocate of the appellant on 28.10.2021, it was interalia contended that :

- The Commissioner (Appeals), Ahmedabad decided an identical case vide OIA No. AHM-EXCUS-002-APP-34-2020-21 dated 20.11.2020 and set aside the demand. Therefore, the impugned order needs to be quashed and set aside.
- Just because renting of immovable property service was rendered by the Director, the nomenclature of the service would not change. They rely upon the decision in the case of Intelligroup Asia Pvt. Ltd. Vs. CCE, Hyderabad – 2016 (46) STR 679 (Tri.-Bang.).
- On the ground of limitation also the impugned order is not sustainable. Suppression of facts with intent to evade payment of tax could not be established against them. They rely upon the case of Compark E Services Pvt. Ltd Vs. CCE & ST, Ghaziabad – 2019 (24) GSTL 634 (Tri.-All.).



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. The issue before me for decision is as whether the appellant, as a service recipient, is liable to pay service tax under reverse charge mechanism, on the rent amount paid to their Director in respect of immovable property given on rent to the company, in terms of Rule 2(1)(d)(EE) inserted w.e.f 07.08.2012 read with the provisions of Notification No. 30/2012-ST dated 20.06.2012 as amended, or not. The demand pertains to the period F.Y. 2016-17 to June, 2017.

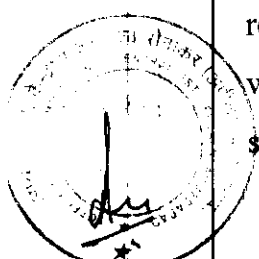
8. It is observed from the case records that the appellant has paid an amount of Rs.8,10,000/- during the relevant period as rent to the Director of their firm for renting to company the property owned by the Director. The department has sought to charge these expenditures as services under Section 65B(44) of the Finance Act, 1994 by contending that the Director, being owner of property, has become service provider and the appellant has become service recipient. As the appellant firm is a body corporate, they become liable to pay service tax in respect of such services under reverse charge mechanism under Rule 2(1)(d) (EE) of the Service Tax Rules, 1994 read with Notification No.30/2012-ST dated 20.06.2012 as amended by Notification No.45/2012-ST dated 07.08.2012 .

9. The provisions of Rule 2(1)(d)(EE) of the Service Tax Rules, 1994 is reproduced below:

(d) "person liable for paying service tax", - (i) in respect of the taxable services notified under sub-section (2) of section 68 of the Act, means,-

.....
(EE) in relation to service provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate, the recipient of such service;

10. I find that there is no dispute regarding the taxability of the service provided or received in the case viz. the renting of immovable property. The dispute is regarding whether the said service, in the facts of the present case, is taxable at the hands of the service recipient or otherwise. It is the contention of the appellant that the said service

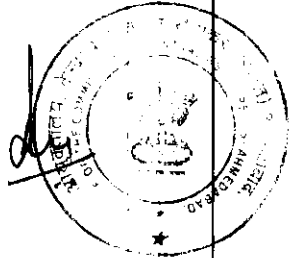


has been provided by the owner of the property in his individual capacity and not in the capacity of Director of the Company and, therefore, the service provided in the personal capacity cannot be considered as service provided in the capacity of Director, to be taxable under RCM at their end. I find that the words used in the Notification are 'by a director of a company to the said company' and not 'by a person who is director of a company'. Therefore, if the director of the company provides a service in some other capacity, the tax liability would be of the director as an individual service provider and it would be incorrect to consider the same as a service provided in the capacity of a director of the company to said company.

10.1 The said notification covers the services provided by a Director of the company to the said company in the capacity of the director. It is an undeniable fact that the Director in his capacity as owner of the property has given his property on rent to the appellant and is being paid rent by the appellant for being the owner of the property and not for being the Director of the appellant. It is not the case of the department that the Director has rented his immovable property to the company as he was obliged to do so for being appointed as director of the company. Further, it is a fact that for providing renting services one need not be a director of the company. The department has not brought on record anything which suggests that the renting services received by the appellant from their Director was provided to them in the capacity as Director of the company. The rent being paid by the appellant was to the owner of the property and not to the Director of the company. Such a case, in my view, is not covered under the reverse charge mechanism in terms of Notification No.30/2012-ST but rather the Director, in his individual capacity as a service provider, would be liable to discharge the applicable service tax liability, if any.

11. The issue involved in the present appeal is identical to that decided by me in the case of Sheth Insulations Pvt Ltd vide OIA No. AHM-EXCUS-001-APP-61/2020-21 dated 24.12.2020, wherein it was held that :

"8.2 Under the circumstances, the fair conclusion which can be drawn is that just because the owner of the property is Director of the appellant, the renting service received by the appellant does not become taxable at their end being the service recipient. The rent paid by the appellant company in the present matter, therefore, cannot be charged to service tax under Notification No.30/2012-ST. The liability to pay service tax in the case would lie on the service provider. Hence, the order of adjudicating authority to charge service tax under reverse charge mechanism under Rule 2(1)(d)(EE) of the Service Tax Rules,

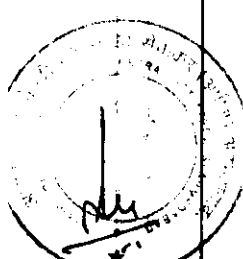


1994 and Notification No.30/2012-ST as amended is not legally correct and fails to sustain on merits and requires to be set aside.”

12. I further find that a similar view has been taken by the Commissioner (Appeals), Ahmedabad earlier also in 1) Order-in-Appeal No.AHM-EXCUS-003-APP-0257-17-18 dated 23.03.2018 in the case of M/s. Jay Pumps Pvt. Ltd.; 2) Order-In-Appeal No. AHM-CXCUS-003-APP-003-18-18 dated 27.04.2018 in the case of M/s Advance Addmine Pvt Ltd.; and 3) Order-in-Appeal No. AHM-EXCUS-002-APP-004-2020-21 dated 22.04.2020 in the case of M/s Emtelle India Ltd.

13. I find that the submissions of the appellant have not at all been considered in the impugned order and neither has any finding been given in respect of the same. The findings in the impugned order is merely a reproduction of the allegations which have been reproduced as findings. On this very count the impugned order is liable to be set aside for being a non-speaking order passed without application of mind.

13.1 I further find that the appellant has relied upon the OIA in the case of Jay Pumps Pvt Ltd and submitted a copy of the OIA in the course of the personal hearing. However, I find that there is not even a whisper regarding the OIA in the impugned order. I, therefore, find merit in the contentions of the appellant that the adjudicating authority, while deciding the issue, has not followed principles of judicial discipline in as much as he has not followed the higher appellate authority's decision, vide Order-in-Appeal No.AHM-EXCUS-003-APP-0257-17-18 dated 23.03.2018 in the case of M/s. Jay Pumps Pvt. Ltd. on an identical issue. The principles of judicial discipline require that the orders of the higher appellate authorities should be followed unreservedly by the subordinate authorities. This view has been consistently emphasized by the various judicial forums including the apex court in a catena of decisions. The CBEC has also issued an Instruction F.No.201/01/2014-CX.6 dated 26.06.2014 in this regard directing all adjudicating authorities to follow judicial discipline scrupulously. The impugned order passed by the adjudicating authority by not following the principles of judicial principles is bad in law and is liable to set aside on this count also.

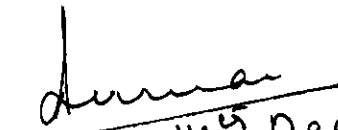


14. In view of the facts discussed herein above, I hold that appellant are not liable to pay service tax under reverse charge on the rent amount paid to their Director in respect of immovable property given on rent to the company. Since the demand of service tax is not sustainable on merits, I am not delving into the aspect of revenue neutrality and limitation raised by the appellant. When the demand fails to survive, there does not arise any question of interest or penalty in the matter.

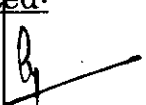
15. Accordingly, the impugned order is set aside for not being legal and proper and the appeal filed by the appellant is allowed.

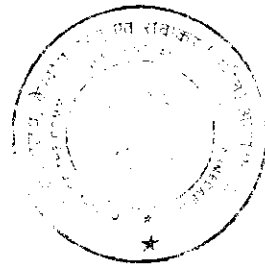
16. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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


(Akhilesh Kumar)
Commissioner (Appeals)
Date: .12.2021.

Attested:


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



BY RPAD / SPEED POST

To

M/s. Grace Castings Ltd,
Survey No. 188/P & 189,
Karannagar, Kalol-Kadi Road,
Taluka : Kadi,
District : Mehsana - 382 715

Appellant

The Assistant Commissioner,
CGST & Central Excise,
Division- Kadi,
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.