



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



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

**DIN : 20220764SW0000333A66**

**स्पीड पोस्ट**

- क फाइल संख्या : File No : GAPPL/COM/STP/2665/2021/2113 70 24113
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-003-APP-32/2022-23**  
दिनांक Date : **07-07-2022** जारी करने की तारीख Date of Issue 08.07.2022  
आयुक्त (अपील) द्वारा पारित  
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. **AHM-CEX-003-ADC-PMR-005-20-21** दिनांक: **15.12.2020**  
passed by Additional Commissioner, CGST & Central Excise, Gandhinagar Commissionerate
- घ अपीलकर्ता का नाम एवं पता Name & Address

**Appellant**

- M/s Ajit Builders**  
**17, Samarpan Shopping Centre,**  
**Highway, Mehsana**

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, 4<sup>th</sup> Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी 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 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.



(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 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 2<sup>nd</sup>माला, बहुमाली भवन ,असरवा ,गिरधरनागर,अहमदाबाद-380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup>floor,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 रू.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.

- (53) 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.

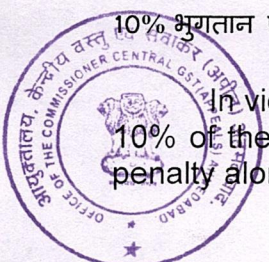
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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:

- (cxlii) amount determined under Section 11 D;
- (cxliii) amount of erroneous Cenvat Credit taken;
- (cxliv) 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. Ajit Builders, 17, Samarpan Shopping Center, Highway, Mehsana (hereinafter referred to as the appellant) against Order in Original No. AHM-CEX-003-ADC-PMR-005-20-21 dated 15-12-2020 [hereinafter referred to as "*impugned order*"] passed by the Additional Commissioner, CGST, Commissionerate : Gandhinagar [hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case is that the appellant were engaged in the business of Construction Services and providing services such as Civil work of foundation for Drilling Rig Platform and approach roads to ONGC as per contracts and agreements. Such services appeared to fall under the category of Commercial or Industrial Construction Service as defined under Section 65 (105) (zzq) of the Finance Act, 1994 during the relevant time. Based on intelligence, inquiry was carried out against the appellant and required information and documents were called for. On scrutiny of the documents, it was noticed that the appellant had been providing Construction service as per contract agreement with ONGC for the last five years and they had obtained Service Tax Registration No. AHD-III/MEH-i/CCS/2070 only on 20.04.2006. Statement of the Partner of the appellant was recorded wherein he stated that due to financial crisis they had not paid the service tax in time, however, they had paid service tax amounting to Rs.2,94,460/- for F.Y. 2005-06 and F.Y. 2006-07 against their total liability of Rs.6,89,756/-. During the course of investigation, the appellant submitted Challan dated 27.03.2008 for Rs.1,31,871/- and Challan dated 16.05.2008 for Rs.2,50,961/- towards service tax for the period F.Y. 2005-06 and F.Y. 2006-07. Accordingly, service tax amounting to Rs.12,464/- was remaining to be paid by the appellant.

3. The appellant was issued Show Cause Notice bearing F.No.V.ST/15-162/OFF/OA/2008-09 dated 13.02.2009 wherein it was proposed to :



- Demand and recover the service tax amounting to Rs.6,89,756/- under the proviso to Section 73 of the Finance Act, 1994 and appropriate the amount of Rs.6,77,292/- already paid by them;
- Charge interest under Section 75 of the Finance Act, 1994 and appropriate the amount already paid by them;
- Impose penalty under Section 76, 77 and 78 of the Finance Act, 1994.

4. The said SCN was adjudicated vide OIO No. 11/ADC/(MKR)/2010 dated 25.05.2010 wherein the demand for service tax was confirmed along with interest. The amount already paid was appropriated. Penalties were also imposed under Section 76, 77 and 78 of the Finance Act, 1994. Being aggrieved, the appellant filed an appeal before the Commissioner (Appeals), Ahmedabad who vide OIA No. 148/2010(Ahd-III)KCG/Commr.(A)/Ahd dated 17.08.2010 rejected the appeal and upheld the OIO. The appellant carried the matter in appeal before the Hon'ble CESTAT, Ahmedabad and the Hon'ble Tribunal vide Order No. A/10609/2019 dated 28.03.2019 remanded the matter to the adjudicating authority for passing a fresh order after ascertaining the fact regarding the nature of service as Works Contract Service.

5. In the denovo proceedings, the matter was adjudicated and the demand for service tax was confirmed along with interest. The amounts already paid by the appellant were appropriated and Penalties were also imposed under Section 76,77 and 78 of the Finance Act, 1994.

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

- i. They are engaged in undertaking composite contracts for supply and construction which lump sum consideration is charged from the customers. This was treated as part and parcel of new civil structure and falls under the clause of part of new building structure.
- ii. From the classification of services as per Section 65A of the Finance Act, 1994, their various service, where turnkey projects have been carried out, can be classifiable as 'Works Contract Service'.



- iii. The services under Section 65(39a) of the Finance Act, 1994 have been merged with the new levy of Works Contract Service w.e.f. 01.06.2007 and onwards.
- iv. They are registered with the Gujarat VAT authorities and discharge the applicable VAT on the transaction undertaken by them. They have opted for the composition scheme for discharge of VAT on such Works Contract, if applicable. So the service rendered by them, fulfilling the condition of applicability of works contract service and falls under works contract service only. This was effective from 01.06.2007. During the impugned period, they were not liable for service tax, which they wrongly classified *suo moto* under the Construction of Commercial & Industrial Service and paid duty.
- v. There are various judicial pronouncement which have consistently held that service tax authorities cannot vivisect a composite contract to levy service tax on the service component of a composite contract.
- vi. They rely upon the decisions in the case of : 1) Delim Industrial Co. Vs. CCE – 2003 (155) ELT 457 (Tri.-Del); 2) Fire Pro System Pvt. Ltd. Vs. Commissioner of Service Tax – 2008 (10) STR) 36 (Tri.-Bang.); 3) Commissioner of Central Excise Vs. Indian Oil Tanking Ltd. – 2008 (10) STR 11 (Tri.-LB); 4) S.P.Sharma Vs. Commissioner of Central Excise – 2008 (9) STR 72 (Tri.-Del); 5) Emerson Process Management Power and Water Solution Inc. Vs. Commissioner of Central Excise – 2006 (3) STR 508 (Tri.-Del); 6) Commissioner of Central Excise Vs. Flex Engineering Ltd. – 2006 (1) STR 208 (Tri.-Del) and 7) Commissioner of Central Excise Vs. Shapporji Pallonji & Co. Ltd. – 2006 (1) 164 (Tri.-Del.).
- vii. As per the classification rule, their service can be classifiable under Works Contract Service only.
- viii. Works Contract Service came into effect only from 01.07.2007, therefore, for the prior period, they were not liable to service tax. Their liability to pay service tax started under works contract service only from 01.06.2007, therefore, the demand for service tax to Nil and the excess amount deposited be refunded to them.
- ix. They have some portion of bill where they have provided composite service of labour with material on which they are eligible for 67% abatement under Notification No.15/2004-ST dated 10.09.2004.



- x. They rely upon the decisions in the case of : 1) Bhayana Builders (P) Ltd Vs. Commissioner of Service Tax, Delhi – 2013 (32) STR 49 (Tri-LB); 2) Chemex Engineers Vs. Commissioner of Service Tax, Cochin – 2010 (17) STR 534 (Tri.-Bang.).
- xi. The value of goods and materials supplied free of cost by the service recipient being neither monetary on non-monetary consideration nor flowing from the service recipient, accruing to the benefit of the service provider, would be outside the taxable value or the gross amount charged.
- xii. Value of free supplies does not comprise the gross amount charged under Notification No. 15/2004-ST, including the explanation introduced thereto by Notification No. 4/2005-ST.
- xiii. The entire demand is time barred as the notice for the period from 01.04.2004 to 31.03.2007 was issued on 25.05.2010. The larger period of limitation cannot be invoked as there is no suppression, wilful misstatement on their part.
- xiv. Penalty under Section 78 of the Finance Act, 1994 cannot be imposed upon them. The notice has baldly alleged suppression on their part without any evidence. They rely upon the judgment of the Hon'ble Gujarat High Court in the case of Steel Cast Ltd – 2011 (21) STR 500 (Guj.).
- xv. Penalty also cannot be imposed under Section 76 and 77 of the Finance Act, 1994 as there is no short payment of service tax. They have always been under the bonafide belief that they are not liable for payment of service tax. There was no intention to evade payment of service tax. They rely upon the decision in the case of Hindustan Steel Ltd. Vs. The State of Orissa – AIR 1970 (SC) 253, Kellner Pharmaceuticals Ltd Vs. CCE – 1985 (20) ELT 80, Pushpam Pharmaceuticals Company Vs. CCE – 1995 (78) ELT 401 (SC), CCE Vs. Chemphar Drugs and Liniments – 1989 (40) ELT 276 (SC).
- xvi. The issue involved is of interpretation of statutory provision and therefore, penalty cannot be imposed. They rely upon the decision in the case of :- Bharat Wagon & Engg. Co Ltd. Vs. Commissioner of C.Ex., Patna – (146) ELT 118 (Tri.-Kolkata); Goenka Woolen Mills Ltd Vs. Commissioner of C.Ex., Shillong – 2001 (135) ELT 873 (Tri.-



Kolkata); Bhilwara Spinners Ltd Vs. Commissioner of C.Ex, Jaipur – 2001 (129) ELT 458 (Tri.\_Del).

xvii. In terms of Section 80 of the Act, penalty cannot be imposed on them under Section 76 and 77 of the Act if the appellant had a reasonable cause for default.

7. Personal Hearing in the case was held on 24.05.2022 through virtual mode. Shri Vipul Khandar, Chartered Accountant, appeared on behalf of the appellant for the hearing. He reiterated the submissions made in appeal memorandum. He further stated that due to pandemic situation, they could not attend hearing and requested to remand the matter.

8. I have gone through the facts of the case, submissions made in the Appeal Memorandum, submissions made at the time of personal hearing and materials available on records. The issue before me for decision is whether the service provided by the appellant falls within the ambit of Commercial or Industrial Construction services, as contended by the department, or Works Contract Service, as claimed by the appellant, during the period of F.Y. 2004-05 to F.Y.2006-07 or otherwise.

9. The impugned order was passed in the remand proceedings ordered by the Hon'ble Tribunal vide Order dated 28.03.2019, the relevant part of the said order is reproduced as under :

“4. Heard both sides and perused the record. We find that even though the service is in the nature of Commercial & Industrial Construction Service but on the basis of facts if service is covered under Works Contract Service, the same will be classifiable as Works Contract Service and will not be taxable for the period prior to 01.0.2007, however the lower authority has not verified that factual matrix, whether the service is classifiable as Works Contract Service or otherwise.

5. Accordingly, we set aside the impugned order and remand the matter to the adjudicating authority for passing a fresh order after ascertaining the fact regarding the nature of service as Works Contract Service.”

9.1 The adjudicating authority has in the remand proceedings concluded at Para 23 of the impugned order that “*the contention of the assessee that their services are “Works Contract Service” is an afterthought only with a sole intention to escape from payment of Service Tax.*” However, such a conclusion





without hearing the appellant or considering their submissions is not based on the merits and is also not in compliance of the directions of the Hon'ble Tribunal. On this very ground, the impugned order deserves to be set aside.

10. I find that the appellant had during the course of the personal hearing contended that they could not attend the hearing before the adjudicating authority due to the pandemic situation and requested to remand the matter. It is observed that the adjudicating authority has, at Para 11 of the impugned order, recorded that the appellant was granted personal hearing on 13.07.2020, 24.07.2020, 14.08.2020 and 03.09.2020, however, the same was not attended by the appellant and neither was any defense reply submitted by them,

10.1 The provisions of Section 33A of the Central Excise Act, 1944 are made applicable to service tax by virtue of Section 83 of the Finance Act, 1994. In terms of Section 33A (1) of the Central Excise Act, 1944, the adjudicating authority shall give an opportunity of being heard. In terms of sub-section (2) of Section 33A, the adjudicating authority may adjourn the case, if sufficient cause is shown. In terms of the proviso to Section 33A (2), no adjournment shall be granted more than three times. In the instant case, though the appellant were called for personal hearing on four different dates, there appears to be no adjournment request submitted by them. Given the prevailing pandemic situation, I am of the considered view that the adjudicating authority ought to have adopted a more liberal approach in granting opportunity of personal hearing. I am also 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 after affording the appellant the opportunity of filing their defence reply and after granting them the opportunity of personal hearing.

11. In view of the above, the impugned order is set aside and the matter remanded back to the adjudicating authority for adjudication afresh. The appellant is directed to submit their written submission to the adjudicating authority within 15 days of the receipt of this order. The appellant should also attend the personal hearing as and when fixed by the adjudicating

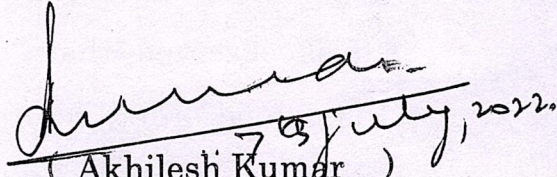


authority. Accordingly, the impugned order is set aside and the appeal of the appellant is allowed by way of remand.

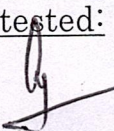
12. In view of the facts discussed herein above, I set aside the impugned order and the appeal filed by the appellant is allowed by way of remand.

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

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

  
( Akhilesh Kumar )  
Commissioner (Appeals)  
Date: .07.2022.

Attested:

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



**BY RPAD / SPEED POST**

To

M/s. Ajit Builders,  
17, Samarpan Shopping Center,  
Highway, Mehsana

Appellant

The Additional Commissioner,  
CGST & Central Excise,  
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.