



सत्यमेव जयते

आयुक्त का कार्यालय  
Office of the Commissioner  
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय  
Central GST, Appeals Ahmedabad Commissionerate  
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**By SPEED POST**

**DIN:- 20231064SW00002732CB**

(क)	फाइल संख्या / File No.	GAPPL/COM/STP/930/2023-APPEAL / 6656 - 60
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-104/2023-24 and 25.09.2023
(ग)	पारित किया गया / Passed By	श्री शिव प्रताप सिंह, आयुक्त (अपील) Shri Shiv Pratap Singh, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	04.10.2023
(ङ)	Arising out of Order-In-Original No. KLL DIV/ST/Paras Mani Tripathi/101/2021-22 dated 19.04.2022 passed by the Deputy Commissioner, CGST, Division-Kalol, Gandhinagar Commissionerate.	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Bhavin Chandrakant Patel, F-9/Sayona Park Society, Nr. Sun N Step Club, Opp. Memnagar, Ahmedabad, Gujarat.

कोई व्यक्ति इस अपील-आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील अथवा पुनरीक्षण आवेदन प्रस्तुत कर सकता है, जैसा कि ऐसे आदेश के विरुद्ध हो 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, चौक मंत्रालय, जीवन दीप भवन, संसद मार्ग, नई दिल्ली: 110001 को की जानी चाहिए :-

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 of the CEA :-

(क) 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।

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.



(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

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।

In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

(घ) 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 सुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं 2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

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.

(2) 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.

(3) 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.

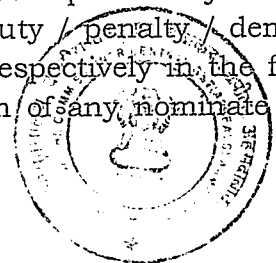
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 :-

(2) उक्तलिखित परिच्छेद 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।

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

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 शुल्क अधिनियम 1970 यथा संशोधित 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 का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) एके प्रति अपील 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)।

- (1) खंड (Section) 11D के तहत निर्धारित राशि;
- (2) लिया गलत सेनवैट क्रेडिट की राशि;
- (3) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि।

यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में अपील दाखिल करने के लिए पूर्व शर्त बना दिया गया है।

For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994).

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

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

(6) (i) 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."



अपीलिय आदेश / ORDER-IN-APPEAL

The present appeal has been filed by M/s Bhavin Chandrakant Patel, F-9/ Sayona Park Society, Nr. Sun N Step Club, Opp. Memnagar, Ahmedabad, Gujarat; alternate address : Shop No.3, Ambica Complex, Near Kothari Char Rasta, GIDC Santej, Taluka – Kalol, District: Gandhinagar (hereinafter referred to as “*the appellant*”) against Order in Original No. KLL DIV/ST/Paras Mani Tripathi/101/2021-22 dated 19.04.2022 [hereinafter referred to as “*impugned order*”] passed by the Deputy Commissioner, CGST, Division-Kalol, Commissionerate: Gandhinagar [hereinafter referred to as “*adjudicating authority*”].

2. Briefly stated, the facts of the case are that the appellant were having Service Tax registration No. AMTPP5808QSD001 and AMTPP5808QSD002 for their PAN AMTPP5808Q. As per ST-2 dated 15.10.2015 for AMTPP5808QSD001 issued by the Service Tax Department, they were engaged in providing services falling under the category of Transport of goods by road/Goods transport agency service (ST-2 for Registration No.-AMTPP5808QSD002 was not found in the AIO, system). As per the information received from the Income Tax department discrepancies were observed in the total income declared by the appellant in their Income Tax Return (ITR) when compared with their Service Tax Returns (ST-3) filed for the period F.Y. 2015-16 & F.Y. 2016-17. In order to verify, letter dated 06.07.2020 was issued in the form of e-mail to the appellant calling for the details of services provided during the period. They submitted their reply alongwith documents on dated 09.10.2020. The jurisdictional officers observed that there were discrepancies between Value from Services shown in the ITR-5 vis-à-vis Taxable Value shown in ST-3 return resulting into short payment of service tax for the relevant period.

3. Subsequently, a Show Cause Notice vide F. No. GEXCOM/SCN/ST/1280/2020-CGST-DIV-KLL-COMMRTE-GANDHINAGAR dated 23.10.2020 (in short ‘SCN’) was issued to the appellant, wherein it was proposed to:

In respect of ST No. AMTPP5808QSD001



- Demand and recover service tax amounting to Rs. 3,81,253/- for the period F.Y. 2015-16 & F.Y. 2016-17 under the proviso to Section 73 (1) of the Finance Act, 1994 alongwith Interest under Section 75 of the Finance Act, 1994 ;
- Impose penalty under Section 78 and 70 of the Finance Act, 1994;

In respect of ST No. AMTPP5808QSD002

- Demand and recover service tax amounting to Rs. 3,21,355/- for the period F.Y. 2015-16 under the proviso to Section 73 (1) of the Finance Act, 1994 alongwith Interest under Section 75 of the Finance Act, 1994 ;
- Impose penalty under Section 78 and 70 of the Finance Act, 1994;

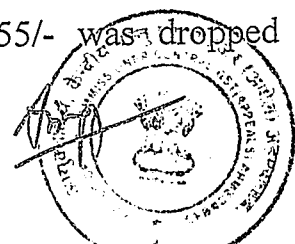
4. The SCN was adjudicated vide the impugned order wherein :

In respect of ST No. AMTPP5808QSD001

- demand of Service Tax amounting to Rs. 9,752 for the period F.Y. 2015-16 and 2016-17 was confirmed in term of proviso to sub-section(1) of Section 73 of the Finance Act, 1994 along with interest under Section 75. Further, since the noticee had paid the service tax amounting to Rs. 9770/-, the said amount was ordered to be appropriate the same.
- penalty of Rs. 9752/- was imposed under Section 78 of the Finance Act, 1994;
- demand of service tax on income of Rs. 1,98,072/- was dropped as the same was received for the GTA services provided to body corporate wherein the service recipient is liable to pay service tax under Reverse Charge Mechanism.
- demand of service tax amounting to Rs.3,41,753/- (Rs. 1,64,223/- for F.Y. 2015-16 and Rs. 1,77,530/- for the F.Y. 2016-17) leviable on the differential income of Rs. 23,16,100/- was confirmed under the Section 73(1) of the Finance Act, 1994 along with interest under Section 75.
- Penalty of Rs.3,41,753/- was imposed under section 78(1) of the Finance Act, 1994 alongwith option for reduced penalty under proviso to clause (ii).

In respect of ST No. AMTPP5808QSD002

- Demand proceeding amounting to Rs. 3,21,355/- was dropped as this registration does not belong to the said notice.



5. Being aggrieved with the impugned order, the appellant have filed the present appeal alongwith application for condonation of delay on following grounds :

- The appellant were having Service Tax Registration No.AMTPP5808QSD001 and engaged in providing services of Transport of goods by road/Goods Transport Agency. They are also providing service to Consignor or to Consignee for transportation of goods. Further they provide transportation of goods to other transporters and were charging freight for the same by issuing bill. The said service was exempted vide Sr.No.22 Notification No.25/2012-ST.
- The head wise Income from the profit and loss account for the year 2015-16 and 2016-17 are tabulated as below .

Turnover	2015-16	2016-17
As per Income Tax Return	1150681	1912366
As Per Service Tax ST-3	0	483002
GTA TO GTA	1132569	589410
RCM Service	0	792193
Commission Income	18112	47761
G. Total	1150681	1912366

- The appellant have submitted their ST-3 returns for the year 2015-16 and 2016-17. In the ST-3 returns filed for the FY 2015-16 and 2016-17 the taxable value and service tax paid were declared as under.

Period of ST-3 return	Date of filing	Taxable value	Service Tax paid
April, 2015 to September, 2015	N.A.	N.A.	N.A.
October, 2015 to March, 2016	23.04.2016	0	0
April, 2016 to September, 2016	25.10.2016	352645	14811
October, 2016 to March, 2017	30.04.2017	130537	5475

- Further, the appellant submitted following documents before the adjudicating authority for the period from F.Y. 2015-16 to F.Y. 2017-18 ( Up to June 2017);

- (i) Balance Sheet and Profit & loss A/c
- (ii) Income Tax Return;
- (iii) Income tax return form
- (iv) 26 AS;
- (v) Freight Register.
- (vi) Service Tax Return

*(Signature)*

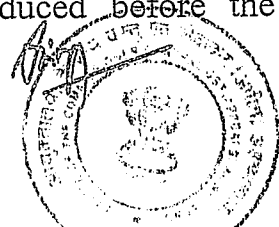


## (vii) Bills copy

- However, the adjudicating authority did neither appreciated nor considered the said records with regard to nature of services provided by the appellant and not recorded any findings in this regard as to why the said documents are not found relevant for deciding the nature of service. It was explicitly reflected in the Freight Register and Profit and Loss Account that Income is related undisputedly on account of 'Freight'.
- In this regard the appellant contended that the adjudicating authority would asked for the deficient documents before the adjudication, the appellant would clarified the matter with regard to documents and would have submit other documents. By not giving such an opportunity, the learned adjudicating authority has issued impugned order in gross violation of Principal of Natural Justice.
- The appellant's turnover does not even crossed 30 lacs and audit is statutorily required after turnover crossed 1 cr and we had provided them normal balance sheet. At no point of time before adjudication the adjudicating authority have asked for such documents, had it been asked for the same would have been submitted by the appellant
- The names of the customers of the appellant mentioned in the Bills are the Renowned Goods Transport Agencies. They are the person who would issue Consignment Note, and we raise the bill to them for the service we provided.
- The details of such specimen copies of Loading Receipt, date, name of the customers, Freight amount, Movement and Journal voucher number in the Freight Register are tabulated as under.

Bills	Date	Name of the Customers	Freight Amount	Journal voucher No. in Freight receipt Ledger
DB10	20.05.2015	SURAJ CARRYING CORPORATION	9470	DB10
DB49	06.12.2016	SAPAN TRANSPORT	25710	DB49
DB67	20.03.2016	SAPAN TRANSPORT	19580	DB67
DB85	20.06.2016	SURAJ CARRYING CORPORATION	11470	DB85

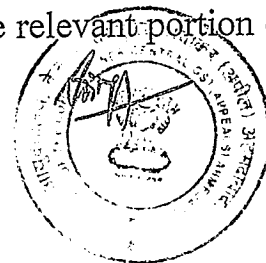
- From the above table, it could be seen that details of Bills are duly entered in the 'Freight Receipt Ledger' which was produced before the learned adjudicating authority.



- The adjudicating authority has concluded In SCN issued in para 4.2 (ii) Whereas, as per Income Tax ST-3 returns in respect of GSTIN-AMTPP5808QSD002 for the period April-September 2015-16, October-March-2015-16 the value of Sale of Taxable Services provided/received declared by the noticee was Rs. 36,00,000/-; on the other hand, Information/data received from CBDT indicated that as per Income Tax Returns/TDS Returns filed by the noticee with the Income Tax Department, the value of Sale of Services declared was Rs. 58,16,239/- therefore it appears notice mis-declared & suppressed the value of Sale of Services resulting in short/non-payment of Service Tax, therefore, noticee was asked to clarify the same and submit supporting documents however noticee chose to ignore Departmental communications (record of ST-3 returns for the period April-September 2015- 16, October-March-2015-16, have not been available in the AIO or not filed the returns.
- The above para in SCN was there and we were not able to understand that how it is possible to have two data from Income tax department under same PAN.

6. Personal Hearing in the case was held on 15.09.2023. Shri Basant Sharma, consultant, appeared on behalf of the appellant for the hearing. He reiterated the submissions made in the appeal memorandum and in the COD application. He also submitted that the appellant provided GTA services where the liability to pay service tax was on the recipient. Apart from above, the appellant also earned commission income on transport where the tax liability has been discharged through DRC-03 and ST-3 return was also filed. Based on the above, he requested to set aside the impugned order.

7. I have gone through the facts of the case, submissions made in the Appeal Memorandum, oral submissions made during personal hearing and the material available on records. It is observed from the records that the present appeal was filed by the appellant on 20.02.2023 against the impugned order passed dated 19.04.2022, reportedly received by the appellant on 23.09.2022. It is observed that the Appeals preferred before the Commissioner (Appeals) are governed by the provisions of Section 85 of the Finance Act, 1994. The relevant portion of the said section is reproduced below :





*“(3A) An appeal shall be presented within two months from the date of receipt of the decision or order of such adjudicating authority, made on and after the Finance Bill, 2012 received the assent of the President, relating to service tax, interest or penalty under this Chapter:*

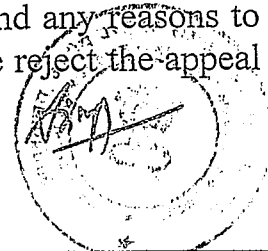
*Provided that the Commissioner of Central Excise (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of two months, allow it to be presented within a further period of one month.”*

7.1 In terms of Section 85 of the Finance Act, 1994, an appeal before the Commissioner (Appeals) is to be filed within a period of two months from the receipt of the order being appealed. Further, the proviso to Section 85 (3A) of the Finance Act, 1994 allows the Commissioner (Appeals) to condone delay and allow a further period of one month, beyond the two month allowed for filing of appeal in terms of Section 85 (3A) of the Finance Act, 1994.

8. In the instant case, the impugned order dated 19.04.2022 was reportedly received by the appellant on 23.09.2022. Therefore, the period of two months for filing the appeal before the Commissioner (Appeals) ended on 23.11.2022. The further period of one month, which the Commissioner (Appeals) is empowered to condone for filing appeal ended on 23.12.2022. The present appeal was filed by the appellant on 20.02.2023 is, therefore, filed beyond the Condonable period of one month as prescribed in terms of Section 85 of the Finance Act, 1994 and is time barred.

8.1 My above view also finds support from the judgment of the Hon'ble Tribunal, Ahmedabad in the case of Zenith Rubber Pvt. Ltd. Vs. Commissioner of Central Excise and Service Tax, Ahmedabad – 2014 (12) TMI 1215 – CESTAT, Ahmedabad. In the said case, the Hon'ble Tribunal had held that :

“5. It is clear from the above provisions of Section 85(3A) of the Finance Act, 1994 that Commissioner (Appeals) is empowered to condone the delay for a further period of one month. The Hon'ble Supreme Court in the case of Singh Enterprises (supra) held that Commissioner (Appeals) has no power to condone the delay beyond the prescribed period. In our considered view, Commissioner (Appeals) rightly rejected the appeal following the statutory provisions of the Act. So, we do not find any reasons to interfere in the impugned order. Accordingly, we reject the appeal filed by the appellant.”



9. In view of the above discussions and following the judgment of the Hon'ble Tribunal, supra, I do not find this a fit case for exercising the powers conferred vide Section 85 (3A) of the Finance Act, 1994. Therefore, I reject the appeal filed by the appellant on grounds of limitation.

10. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।  
The appeal filed by the appellant stands disposed off in above terms.

*Shiv Pratap Singh*  
25.9.23

(SHIV PRATAP SINGH)

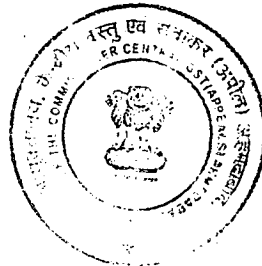
Commissioner (Appeals)

Dated: 25 Sept, 2023

सत्यापित /Attested:

*Somnath Chaudhary*

(Somnath Chaudhary)  
Superintendent (Appeals),  
CGST, Ahmedabad.



By REGD/SPEED POST A/D

To,  
M/s Bhavin Chandrakant Patel,  
F-9/Sayona Park Society,  
Nr. Sun N Step Club,  
Opp. Memnagar,  
Ahmedabad, Gujarat.

Copy to :

1. The Principal Chief Commissioner, CGST and Central Excise, Ahmedabad.
2. The Principal Commissioner, CGST and Central Excise, Gandhinagar.
3. The Deputy /Asstt. Commissioner, Central GST, Division- Kalol, Gandhinagar Commissionerate.
4. The Superintendent (Systems), CGST, Appeals, Ahmedabad, for publication of OIA on website.
- ✓ 5. Guard file.
6. PA File.