



सत्यमेव जयते

आयुक्त का कार्यालय  
Office of the Commissioner  
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय  
Central GST, Appeals Ahmedabad Commissionerate  
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आज़ादी का  
अमृत महोत्सव

**By SPEED POST**

DIN:- 20231264SW000000E993

(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/2316/2023-APPEAL / 9088 - 82
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-132/2023-24 and 24.11.2023
(ग)	पारित किया गया / Passed By	श्री ज्ञानचंद जैन, आयुक्त (अपील्स) Shri Gyan Chand Jain, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	05.12.2023
(ङ)	Arising out of Order-In-Original No. 108/AC/DEM/MEH/ST/RAKESH/2022-23 dated 31.01.2023 passed by the Assistant Commissioner, CGST, Division-Mehsana, Gandhinagar Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Shri Rakesh kumar Ishwarlal Patel, Prop. - M/s Babashree Earthmovers, Dhanpura, Tal-Vijapur, Dist-Mehsana, 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:-

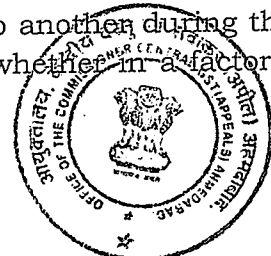
**Revision application to Government of India:**

(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, चौथी मंजिल, 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 ibid :-

(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 मुताबिक 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.

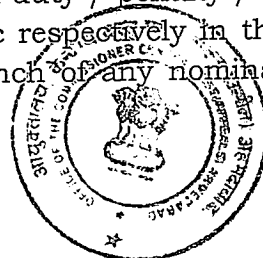
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 or 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 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।

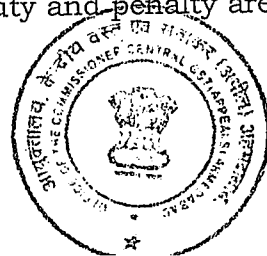
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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 Shri Rakesh kumar Ishwarlal Patel, Prop. – M/s Babashree Earthmovers, Dhanpura, Tal-Vijapur, Dist-Mehsana, Gujarat (hereinafter referred to as the appellant) against Order in Original No. 108/AC/DEM/MEH/ST/RAKESH/2022-23 dated 31.01.2023 [hereinafter referred to as “*impugned order*”] passed by the Assistant Commissioner, CGST, Division : Mehana, Commissionerate : Gandhinagar [hereinafter referred to as “*adjudicating authority*”].

2. Briefly stated, the facts of the case are that the appellant were not registered under Service Tax and were holding PAN No. APUPP5979G. Upon perusal of the data received from Central Board of Direct Taxes (CBDT), it was observed that during the period F.Y. 2016-17, the appellant had earned substantial service income by way of providing taxable services. It was also observed that they have neither obtained registration under Service Tax nor had paid any Service Tax during the period. In order to seek information in the matter, letters dated 13.09.2021, 05.10.2021 & 11.10.2021 were issued to the appellant through mail calling for the details of services provided during the period F.Y. 2016-17. But, they did not submit any reply.

2.1 The jurisdictional officers considering the services provided by the appellant during the relevant period as taxable under Section 65 B (44) of the Finance Act, 1994 determined the Service Tax liability on the basis of value of ‘Sales of Services’ under Sales/Gross Receipts from Services (Value from ITR) or “Total amount paid/credited under Section 194C, 194I, 194H & 194J of Income Tax Act, 1961” shown in the ITR-5 as per details below :

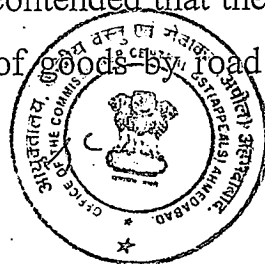
Table-A

(Amount in Rs)				
Sr. No	F. Y.	Differential Taxable Value as per Income Tax Data (Rs.)	Rate of Service Tax including Cess	Service Tax liability to be demanded Rs.
1	2016-17	14,86,439/-	15%	2,22,966/-

3. Show Cause Notice vide F. No. CGST/DIV/MEHSANA/17/APUPP5979G/2021-22 dated 18.10.2021 (in short ‘SCN’) was issued to the appellant, wherein it was proposed to:



- Demand and recover service tax amounting to Rs.2,22,966/- under the proviso to Section 73 (1) of the Finance Act, 1994 for the period F.Y. 2016-17 alongwith Interest under Section 75 of the Finance Act, 1994 ;
  - Impose penalty under Section 70, Section 77(1)(a) and Section 78 of the Finance Act, 1994;
4. The said SCN was adjudicated vide the impugned order wherein :
- demand for service tax amounting to Rs.2,22,966/- for the period F.Y. 2016-17 was confirmed under Section 73(1) of the Finance Act, 1994 alongwith interest under Section 75.
  - Penalty of Rs.10,000/- was imposed under Section 77(2) of the Finance Act, 1994;
  - Penalty of Rs.10,000/- or @ Rs.200/- per day till the date of compliance was imposed under Section 77(1)(c) of the Finance Act, 1994
  - Penalty amounting to Rs.2,22,966/- was imposed under Section 78 of the Finance Act, 1994 alongwith option for reduced penalty under proviso to clause (ii).
5. Being aggrieved with the impugned order, the appellant have filed the present appeal on following grounds :
- The appellant is holding PAN No. ASBPP5367N, was engaged in providing services by way of transportation of goods by road, being services covered under negative list of services under Section 66D of Finance Act, 1994, hence, they were not required to registered with the service tax department.
  - The Impugned Order has been passed by the adjudicating authority wrongly considering that the appellant has provided goods transport agency services and in para 23.2 & 23.3 of the impugned Order, it is mentioned that noticee (i.e., now appellant) has not provided any proof that he is eligible for exemption under Sr. No. 21 of Mega Exemption Notification as a GTA services, he is liable for service tax, is totally devoid of the facts of the case.
  - Appellant submitted that they never contended that they were GTA and wants to claim any exemption as a GTA rather they contended that they were not a GTA because they engaged in transportation of goods by road and has not



issued any consignment notes for the transportation of goods, hence, their services fall under negative list of services and not liable for payment of service tax as demanded in the impugned order.

- For your ready reference purpose, provisions of section 66D(p) of Finance Act, 1994 are re-produces here under:

“66D(p) services by way of transportation of goods—

(i) by road except the services of—

(A) a goods transportation agency; or

(B) a courier agency;

(ii) by an aircraft or a vessel.....”

- Further, goods transport agency defined in section 65B(26) of Finance Act, 1994, is produced below:

(26) *“goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;*

- Hence, from the provision of law it is clear that

(i) Transportation of goods *per se* is a service in negative list and no service tax is to be levied on mere transportation of goods.

(ii) Further, service of GTA only is subject to tax

(iii) And to consider any person as GTA, it is *prerequisite* and indispensable that the *service provider* issues the consignment notes.

- In the given case, it is an undisputed fact that no consignment notes or bill or any other document is being issued. Even transportation is being carried out with document (Challan) issued by the authorized person of the service recipients. In entire impugned order, it is nowhere alleged that we are issuing any document for transportation. Hence, we can't be considered as “Goods Transport Agency” (GTA) and our services are merely “Transportation of goods by road” which is not taxable under Section 66D(p).

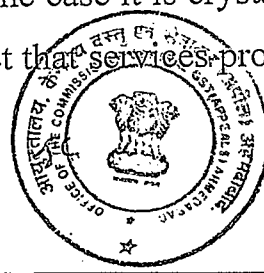
- The above matter has also travelled up to the Supreme Court and based on above provisions of law various courts as listed below have held that *issuance of consignment note is the pre-requisite for the transporter to fall under the definition of GTA and service tax is not required to be paid by the transporters*



*who does not fall within the definition of GTA and does not issue consignment note.* These cases are squarely applicable to us:

- (i) Lakshminarayana Mining Company v. Commr. of Central Tax, Bengaluru South GST [2019 (27) G.S.T.L. 745 (Tri. - Bang.)].
- (ii) In the case of U.P. State Bridge Corporation Ltd. v. Commr. of C. Ex. & S.T. Lucknow [2017 (6) G.S.T.L. 523 (Tri. - All.)].
- (iii) C. Ex., Rohtak v. Haryana Co-op Sugar Mills [2017 (5) G.S.T.L. 271 (Tri. - Chan.)].

- In support of the above-mentioned facts of the case, an Affidavit is submitted by the appellant. The appellant submitted that Jan Seva Trust got work order from Sardar Sarovar Narmada Nigam Limited for “sub-minor irrigation works” and for the same they need services of transportation of sand from one place to another and for that they have appointed them, and they have provided such service under their control and supervision. Once goods i.e. sand are loaded in the truck, an authorized person of Jan Seva Trust inform them where such sand is required to be unloaded. For these transactions, they have never issued any consignment notes and never undertaken any risk of transportation of such goods. The appellant has undertaken transportation activity based on the direction and supervision of the service recipients and not undertaken any risk related to such transportation and have not issued any consignment notes for such transportation of goods. Declaration issued by Jan Seva Trust is submitted for reference.
- Para 22 and 23 of the impugned order are contradictory to each other because para 22 of the impugned Order says that appellant has provided services to Jan Seva Trust while para 23 says that details of service recipients were not provided. Such a fact can be easily verified from FORM 26AS of the appellant, where Jan Seva Trust has deducted TDS is clearly reflected in that. Copy of FORM 26AS of the F.Y. 2016-17 is submitted for reference.
- During the Financial Year 2016-17, total transportation income of Rs.14,86,439/- earned by the appellant, out of that major portion of income generated by providing services to Jan Seva Trust of Rs. 12,93,228/-.
- Hence, from the above-mentioned facts of the case it is crystal clear that OIO has been passed without considering the fact that services provided is covered



under negative list of services, it is wrong to assume that amount declared in ITR becomes taxable under service tax.

- We request you to quash the demand and set aside the defective OIO, which has been passed merely based on third party information without considering the facts of the case.

6. Personal Hearing in the case was held on 11.09.2023. Shri Keyur Kamdar, Chartered Accountant, appeared on behalf of the appellant for the hearing and reiterated the submissions in the appeal. He submitted that the appellant provided transport service for transport of sand to Jana Seva Trust, an association of persons. The appellant did not issue any consignment notes and provided the transport as an individual transporter. As the service falls under the negative list, he requested to set aside the impugned order.

6.1 On account of change in appellate authority personal hearing was again held on 12.10.2023. Shri Keyur Kamdar, Chartered Accountant, appeared on behalf of the appellant for the hearing. He reiterated the contents of the appeal memorandum and requested to allow their appeal.

7. I have carefully gone through the facts of the case, submissions made in the Appeal Memorandum, oral submissions made during hearing and the facts available on records. The issue to be decided in the present appeal is whether the demand for Service Tax amounting to Rs.2,22,966/- confirmed vide the impugned order alongwith interest and penalties is legal and proper or otherwise. The demand pertains to the period F.Y. 2016-17.

8. It is observed that the appellant is holding PAN: APUPP5979G and during the period F.Y. 2016-17 were engaged in services by way of transportation of goods by road i.e. Sand and their firm was under the name and style of M/s Babashree Earthmovers. It is further observed from the case records that the SCN in the case was issued only on the basis of data received from the Income Tax department without causing any verification. Here, I find it relevant to refer to the CBIC Instruction dated 26.10.2021, wherein at Para-3 it is instructed that:

*Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect Taxes & Customs)*

*CX & ST Wing Room No.263E,*





North Block, New Delhi,  
Dated- 21<sup>st</sup> October, 2021

To,  
All the Pr. Chief Commissioners/Chief Commissioners of CGST & CX Zone, Pr.  
Director General DGGI

Subject:-Indiscreet Show-Cause Notices (SCNs) issued by Service Tax Authorities-  
reg.

Madam/ Sir,

...

3. It is once again reiterated that instructions of the Board to issue show cause notices based on the difference in ITR-TDS data and service tax returns only after proper verification of facts, may be followed diligently. Pr. Chief Commissioner /Chief Commissioner (s) may devise a suitable mechanism to monitor and prevent issue of indiscriminate show cause notices. Needless to mention that in all such cases where the notices have already been issued, adjudicating authorities are expected to pass a judicious order after proper appreciation of facts and submission of the noticee

...

Examining the specific Instructions of the CBIC as above with the facts of the case, I find that the SCN in the case has been issued mechanically and indiscriminately without causing any verification, and is vague, being issued in clear violation of the instructions of the CBIC discussed above.

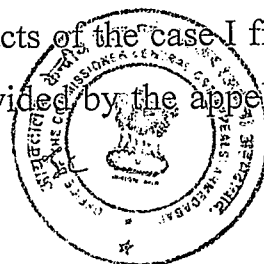
9. Regarding the merits of the case, I find that the appellant have contended that during the period F.Y. 2016-17, they were engaged in services by way of transportation of goods i.e. Sand by road for Jana Seva Trust within city limits without issuing Lorry Receipt (Consignment Note), I find from the documents produced by the appellant that they were engaged in local transportation of material like sand by road and were not issuing any consignment note for the same. Hence, these services cannot be considered as 'Goods Transport agency Service'. Further, as claimed by the appellant these services merit exemption from Service Tax in terms of Section 66D of the Finance Act, 1994. The relevant portion of the Section is reproduced as below:

*Section 66D: The negative list shall comprise of the following services, namely:*

...

- (p) services by way of transportation of goods
  - (i) by road except the services of
    - (A) a goods transportation agency; or
    - (B) a courier agency;

10. Examining the above provisions with the facts of the case I find merit in the contentions of the appellant that the services provided by the appellant by way of



transportation of sand within city limits and in the business of transportation of sand without issuing any consignment note, merits exemption from leviability of Service tax in terms of Section 66D (p)(i) of the Finance Act, 1994.

11. In view of the above discussions, I am of the considered view that the demand of service tax amounting to Rs.2,22,966/- calculated on the differential taxable value of Rs.14,86,439/- for the period F.Y. 2016-17 confirmed vide the impugned order is unsustainable legally as well as on merits and is therefore set aside. As the demand of Service Tax fails to sustain the interest and penalty also fall. The appeal filed by the appellant is allowed.

12. 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.

*G.C.J.*  
24.11.23  
ज्ञानचंद जैन

आयुक्त (अपील्स)

सत्यापित/Attested :

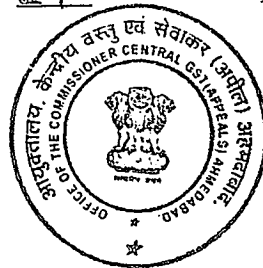
Dated: 24<sup>th</sup> November, 2023

*रेखा*

रेखा नायर

अधीक्षक (अपील्स)

सी जी एस टी, अहमदाबाद



**By REGD/SPEED POST A/D**

To,

M/s Shri Rakesh kumar Ishwarlal Patel,

Prop. – M/s Babashree Earthmovers,

Dhanpura, Tal-Vijapur, Dist-Mehsana, Gujarat

Copy to :

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