



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:- 20230764SW0000504946

(क)	फाइल संख्या / File No.	GAPPL/COM/STP/2668/2022-APPEAL / 3849-S3
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-057/2023-24 and 21.07.2023
(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	26.07.2023
(ङ)	Arising out of Order-In-Original No. 55/AC/DEM/MEH/ST/Hemraj R Chaudhary, Mehsana/2022-23 dated 13.06.2022 passed by The Assistant Commissioner, CGST, Division-Mehsana, Gandhinagar Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Hemraj R Chaudhary (PAN-AACFH6016K), Shankarnagar Society, Opposite Dudhsagar Dairy, Mehsana, Gujarat-384002

कोई व्यक्ति इस अपील-आदेश से असंतोश 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:-

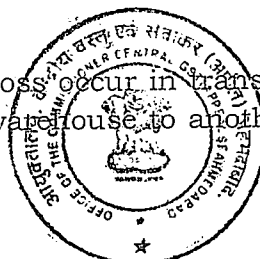
Revision application to Government of India:

(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, 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 :-

(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.

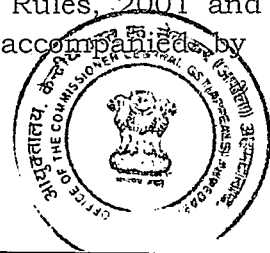
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद-380004।

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 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।

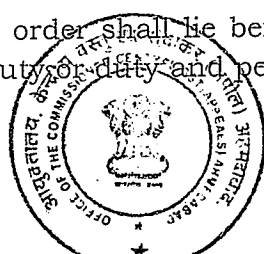
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

This Order arises out of an appeal filed by M/s Hemraj R. Chaudhary, Shankarnagar Society, Opp. Dudhsagar Dairy, Mehsana, Mehsana Industrial Estate, Mehsana, Gujarat - 384002 [hereinafter referred to as "the appellant"] against Order-in-Original No. 55/AC/DEM/MEH/ST/Hemraj R. Chaudhary, Mehsana / 2022-23 dated 13.06.2022 [hereinafter referred to as "the impugned order"] passed by the Assistant Commissioner, CGST & Central Excise, Division: Mehsana, Gandhinagar Commissionerate [hereinafter referred to as "the adjudicating authority"].

2. Facts of the case, in brief, are that the appellant were engaged in providing taxable services and were holding Service Tax Registration No. AACFH6016KST001. Whereas as per information received through preventive section, HQ, Gandhinagar vide DG Systems Report No. 02 & 03, discrepancies were observed in the total income declared in the Income Tax Returns and Service Tax Returns by the appellant during the period F.Y. 2015-16 and F.Y. 2016-17. Accordingly, letter/email dated 08.05.2020 was issued to the appellant calling for the details of services provided during the period F.Y. 201-16 and F.Y. 2016-17. The appellant did not submit any reply. However, the jurisdictional officers considered that the services provided by the appellant during the relevant period were taxable under Section 65 B (44) of the Finance Act, 1994 and the Service Tax liability for the F.Y. 2014-15 was determined on the basis of value of 'Sales of Services' under Sales/Gross Receipts from Services (Value from ITR) and Form 26AS for the relevant period as per details below :

Sr. No	Period (F.Y.)	Differential Taxable Value as per Income Tax Data (in Rs.)	Rate of Service Tax incl. Cess	Service Tax demanded (in Rs.)
1	2015-16	71,72,570/-	14.5%	10,40,023/-
2	2016-17	1,15,28,569	15%	17,29,285/-
	Total	1,87,01,139/-		27,69,308/-

3. The appellant were issued Show Cause Notice No. V.ST/11A-10/Hemraj/2020-21 dated 29.06.2020 (in short SCN) alleging to demand and recover Service Tax amounting to Rs. 27,69,308/- under proviso to Section 73 (1) of Finance Act, 1994 by invoking extended period of limitation along with interest under Section 75 of the Act. The SCN also proposed imposition of penalty under Section 77(2), Section 77c and Section 78 of the Finance Act, 1994.



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

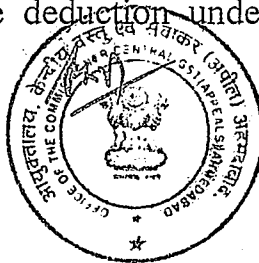
- Service Tax demand of Rs. 7,81,319/- was confirmed (on differential value of Rs. 52,95,294/-) alongwith interest under Section 75 of the Finance Act, 1994.
- Penalty of Rs.10,000/- was imposed under Section 77(2) of the Finance Act, 1994.
- Penalty of Rs.200/- per day till the date of compliance or Rs.10,000/-whichever is higher under the provisions of Section 77 c (1) (c) of the Finance Act, 1994.
- Penalty of Rs. 7,81,319/- was imposed under Section 78(1) of the Finance Act,1994 with option for reduced penalty in terms of clause (ii) of Section 78(1) of the FA,1994.
- Demand of Rs. 19,87,989/- leviable on differential taxable value of Rs. 1,34,05,845/- was dropped.

4. Aggrieved by the impugned order, the appellant have preferred this appeal on following grounds:

(i) They are partnership firm carrying out business in relation to Rent-a-cab service by way of renting transport vehicles to various corporate bodies like ONGC etc. They were required to enter into contracts with these service receivers

(ii) The SCN was issued to them on the basis of data received from Income Tax department and without any independent verification. During the period F.Y. 2015-16 and F.Y. 2016-17 they have filed their Service Tax Returns (ST-3) as well as Income Tax Returns (ITR-5) in time. As there is no suppression of facts or any misstatement by them, therefore the invocation of extended period limitation in terms of Section 73 of the Finance Act, 1994 is not justified. In this regard they referred to the decision of the Hon'ble Supreme Court in the case of M/s Cosmic Dye Chemicals Vs Collector of Central Excise, Bombay reported as 1995 (75) ELT 721 (SC).

(iii) The adjudicating authority has not considered the submissions made by the appellant in respect of the factual aspect of the matter. Only certain submissions made by them were accepted and remaining were denied. The adjudicating authority has considered the deduction under RCM (Reverse



Charge Mechanism) for M/s Styrolution India Private Limited, Dahej and M/s ONGC Cambay Limited only. However he has not considered that all works were related to M/s ONGC Ltd. and the same are required to be covered under RCM.

(vi) As there is no Service Tax liability, therefore penalty is not imposable. Also there is no intention to evade tax, hence, penalty under Section 78 of the Finance Act, 1994 is required to be set aside. They relied on the decision of the Hon'ble Supreme Court in the case of Hindustan Steel Vs State of Orissa reported as 1978 ELT (J159).

5. Personal Hearing in the case was held on 18.05.2023. Mr. Arpan Yagnik, Chartered Accountant, appeared for personal hearing on behalf of the appellant. He re-iterated submissions made in the appeal memorandum. He also stated that he would submit reconciliation statement alongwith supporting documents as per additional written submission.

5.1 The appellants submitted the following documents alongwith their additional written submission :

- Copies of Payment Advice/intimation of M/s ONGC Limited, Mehsana.
- Reconciliation statement for the F.Y. 2015-16 and F.Y. 2016-17.
- Copy of ST-3 Returns for the period F.Y. 2015-16 and F.Y. 2016-17.
- Copy of Reply to SCN submitted by the appellant on 31.08.2020 containing various Ledger Account statements, partywise reconciliation statement etc.

5.2 On account of change in the appellate authority, Personal Hearing was again scheduled and held on 23.06.2023. Mr. Arpan Yagnik, Chartered Accountant, appeared for personal hearing on behalf of the appellant. He further stated that they provide services of renting of motor vehicles for carrying of passengers to various body corporates. Abatement of 60% was available on such services in terms of Sr.No.9 of Notification No. 26/2012-ST dated 20.06.2012. Further, the liability to pay service tax on abated value lies on the recipient on RCM basis vide Notification No. 30/2012-ST dated 20.06.2012. They also submitted that the lower authority has accepted the eligibility for this notification. However, he did not grant any benefit on non-production of copy of contract , work order, invoices etc.



All these documents have been submitted by the appellant at this stage, hence, he requested to set aside the order.

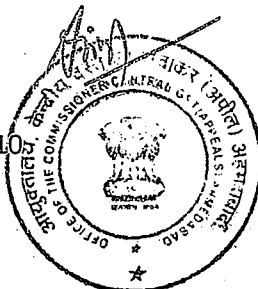
6. I have carefully gone through the facts of the case available on record, grounds of appeal in the appeal memorandum, oral submissions made during personal hearing and the impugned order passed by the adjudicating authority. The issue before me for decision is whether the impugned order passed by the adjudicating authority, confirming the demand of service tax amounting to Rs. 781319/- (on differential taxable value of Rs. 52,95,294/-) under sub section 2 of Section 73 of Finance Act, 1994 by invoking extended period of limitation alongwith interest, and imposing penalties under Section 77 and Section 78 of the Finance Act, 1994, in the facts and circumstances of the case is legal and proper or otherwise. The demand pertains to the period F.Y. 2015-16 and F.Y. 2016-17.

7. It is observed that the appellant is a partnership firm and registered under service tax. They have filed their ST-3 returns regularly for the period F.Y. 2015-16 and F.Y. 2016-17. It is also observed from the copies of ST-3 returns submitted alongwith the appeal papers, they were engaged in providing the following services :

- Transport of goods by road/Goods Transport Agency service (GTA for short) – in respect of this service they have claimed abatement by virtue of Sl.No.7 of Notification No. 26/2012-ST dated 20.06.2012.
- Rent-a-cab scheme operator service – in respect of this service they claimed exemption under Sl.No.1 of Notification No.10/2014-ST dated 11.07.2014;
- Supply of Tangible Good Service – in respect of this service they have not claimed any exemption or abatement

7.1 It is further observed that the SCN was issued entirely on the basis of data received from Income Tax department and without classifying the Services rendered by the appellant. Further, the impugned order was issued without causing any further verifications in this regard and the demand was confirmed invoking extended period.

7.2 I find it relevant here, 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- 21st 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.

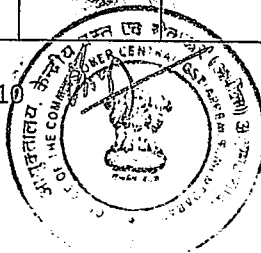
Madam/ Sir,

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

Considering the facts of the case and the specific Instructions of the CBIC, I find that the SCN was issued indiscriminately in violation of the above instructions and is vague. The impugned order has been passed mechanically without verification and appreciation of the facts, indiscriminately invoking extended period of limitation and is liable to be set aside on grounds of limitation alone.

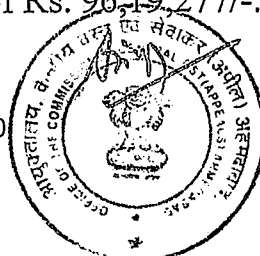
8. I find that the appellants were predominantly engaged in the services of providing passenger vehicles on hire basis to various body corporates and for the same they have entered into contracts as per the requirement of the service receivers. They have claimed and availed abatement/exemption in terms of Sl.No.7 of Notification No. 26/2012-ST dated 20.06.2012 and Sl.No.1 of Notification No.10/2014-ST dated 11.07.2014 as applicable, these facts are undisputed. An abstract of the figures reflected in their ST-3 returns is as per table below:

Table							
			All figures in Rs.				
F.Y.	Period	Type of Service	Gross Taxable Value	Abatement claimed	Exemption claimed	Nett Taxable Value	Service Tax Paid
1	2	3	4	5	6	7	8
2015-16	April - Sep.	Transport of Goods by Road/ GTA service	844443	252295	0	592148	81003



		Rent-a-cab scheme operator service	1569514	0	784757	784757	107388
		Supply of tangibe goods service	1256314	0	0	1256314	171964
2015-16	Oct. - March	Transport of Goods by Road/ GTA service	0	0	0	0	0
		Rent-a-cab scheme operator service	2822610	1411305	0	1411305	203197
		Supply of tangibe goods service	3084921	0	0	3084921	443229
2016-17	April - Sep.	Transport of Goods by Road/ GTA service	0	0	0	0	0
		Rent-a-cab scheme operator service	1978032	0	989016	989016	147377
		Supply of tangibe goods service	2415055	0	0	2415055	359836
2016-17	Oct. - March	Transport of Goods by Road/ GTA service	0	0	0	0	0
		Rent-a-cab scheme operator service	3018536	0	1509268	1509268	218842
		Supply of tangibe goods service	3813553	0	0	3813553	552963
		Total					2285799

9. From the documents submitted by the appellant and the impugned order, I find that the appellant have provided Rent-a-cab scheme operator service to three body corporates, namely M/s ONGC Limited, Cambay, M/s ONGC Limited, Mehsana and M/s Styrolution India Private Limited, Dahej. However, the adjudicating authority have extended the benefit of abatement / exemption in respect of M/s ONGC Limited, Cambay and M/s Styrolution India Private Limited, Dahej only. I further find that the appellant have submitted documents evidencing proof of payment received from M/s ONGC Limited, Mehsana for the period F.Y.2015-16 with the appeal papers which confirm that they have provided Rent-a-cab scheme operator service to ONGC Limited, Mehsana. Therefore, I find that the appellant are eligible for the benefit of abatement / exemption in terms of Sl.No.7 of Notification No. 26/2012-ST dated 20.06.2012 and Sl.No.1 of Notification No.10/2014-ST dated 11.07.2014 in respect of their services provided to M/s ONGC Mehsana amounting to taxable value of Rs. 96,19,277/-.



10. In view of the discussions made above, I am of the considered view that the demand of service tax amounting to Rs. 7,81,319/- (on differential taxable value of Rs. 52,95,294/-) confirmed vide impugned order is liable to be set aside. As the demand fails to sustain, question of interest and penalty does not arise.

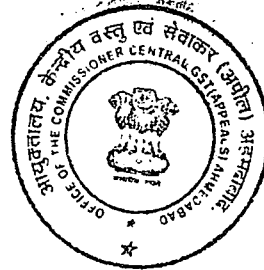
11. Accordingly, the impugned order is set aside and the appeal filed by the appellant is allowed.

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.

Shiv Pratap Singh 21-7-23

(SHIV PRATAP SINGH)
Commissioner (Appeals)

Dated: 21/7/July, 2023



साक्ष्यांकित/Attested:

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

By REGD/SPEED POST A/D

To,

M/s Hemraj R. Chaudhary,
Shankarnagar Society,
Opp. Dudhsagar Dairy, Mehsana,
Mehsana Industrial Estate,
Mehsana, Gujarat - 384002

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- Mehsana ,
Gandhinagar Commissionerate.
4. The Superintendent (Systems), CGST, Appeals, Ahmedabad, for publication
of OIA on website .
- ✓ 5. Guard file
6. PA File