



आयुक्त (अपील) का कार्यालय,
Office of the Commissioner (Appeal),
केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद 380015
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
फ़ोन 07926305065- टेलीफ़ोन 07926305136

NATION
TAX
MARKET

DIN: 20230264SW000000B807

स्पैड पोर्ट

क फाइल संख्या : File No : GAPPL/COM/STP/1788/2022-APPEAL / २७५ - ६३

ख अपील आदेश संख्या Order-in-Appeal Nos. AHM-EXCUS-002-APP-134/2022-23
दिनांक Date : 30-01-2023 जारी करने की तारीख Date of Issue 01.02.2023

आयुक्त (अपील) द्वारा पारित
Passed by Shri Akhilash Kumar, Commissioner (Appeals)

ग Arising out of Order-in-Original No. GST-06/D-VI/O&A/09/Deepak/AH/2021-22 दिनांक:
28.04.2022, issued by Deputy/Assistant Commissioner, CGST, Division-VI, Ahmedabad-North

घ अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

M/s Deepak Tarachand Kothari HUF,
B/16, Shivam-2 Bungalow, Gala Gymkhana Road,
Nr. Sharnam County, Bopal,
Ahmedabad-380058

2. Respondent

The Deputy/ Assistant Commissioner, CGST, Division-VI, Ahmedabad
North , 7th Floor, B D Patel House, Nr. Sardar Patel Statue , Naranpura,
Ahmedabad - 380014

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीय बताए गए साक्षम अधिकारी को अपील या पुनरीकाण आवेदन प्रत्युत 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 पुनरीकाण आदेश :

Revision application to Government of India :

(i) केंद्रीय उत्पादन सुलक अधिनियम, 1994 की धारा अतः नीय बताए गए नामलौ के बारे में पूछोका धारा को उप-धारा के प्रथम परस्तुक के अंतर्गत पुनरीकाण आवेदन अधीन संचिद, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी नींजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(ii) 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 :

(iii) यदि माल की हानि के मानते में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूरे भण्डागार में माल ले जाते हुए यार्ग में, या किसी भण्डागार या अन्यार में भाए हुए 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.



(क) भारत को बाहर किए गए शुल्क या प्रदेश में निर्धारित गाल पर वा गाल के विनियम में उपयोग शुल्क कस्बे गाल पर उत्पादन शुल्क के रिवेट के मानसे में जो भारत को बाहर किए गए या प्रदेश में निर्धारित है।

(A) In case of rebate of duty of excise on goods exported to any country or territory outside India or on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ब) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्धारित किया गया गाल 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 डिस्ट्री ऑफिट माल की गई है और ऐसे आदेश जो इस घार एवं नियम के न्यूनविक अनुसूत, अपील के द्वारा परिणत या समय पर वा बाद में वित्त अधिनियम (N.2) 1998 घार 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.

(i) केन्द्रीय उत्पादन शुल्क (अपील) नियमावधी, 2001 के नियम 9 के अंतर्गत प्रिन्टिंग प्रपत्र संख्या इए-८ में दो प्रतियों में, ओरिजिनल आदेश के प्रति आदेश प्रैक्टिक विनोक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ ढाईवन किया जाना चाहिए। उसके साथ खाता ह. का मुख्यालीर्व के अंतर्गत धारा 35-इ में निर्धारित जी के भुगतान के सहूल के साथ दीआर-८ खातान 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-8 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आदेश के साथ जहाँ राहतन रकम एक लाख रुपये वा उससे कम हो तो रुपये 200/- पीस भुगतान की जाए और जहाँ राहतन रकम एक लाख से ज्यादा हो तो 1000/- जी पीस 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 सेवाकर अपीलीय न्यायाधिकरण की प्रति अपील—
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(i) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-गी/ 35-इ के अंतर्गत—

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(क) उत्कलिखित परिचय 2 (1) के बताए अनुसार के अलावा की अपील, अपीलों के मानसे में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की परिवर्ष क्षेत्रीय पीठिला, अहमदाबाद में 2nd माला, बहुमाली भवन, असरवा, गिरधरनगर, अहमदाबाद -380004

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



The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule-6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registar 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 ब्रह्म आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल ओवर के लिए फीस का भुगतान उपर्युक्त रूप से किया जाना चाहिए। इस तथ्य के छोरे हुए भी ये लिखा वही कार्य से बदलने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील जा केन्द्रीय सरकार को एक आदेश 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 filed to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूचि-1 के अंतर्गत निर्भासि किए अनुसार उक्त आदेश या मूल आदेश यथास्थिति निर्वयन प्राधिकारी को आदेश में से प्रत्येक को एक प्रति पर 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 और संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी व्याप्त आकर्षित किया जाता है जो सीना शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निर्भासि 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.

- (7) सीना शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सेसेटेट), के प्रति अपीलों के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हाताकि, 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 सेवा कर के अंतर्गत, खामिस होगा "कर्तव्य की मांग" (Duty Demanded) -

- (Section) छोट 11 D के तहत निर्धारित राशि;
- लिया गया तात्पर सेन्वेट क्रेडिट की राशि;
- सेन्वेट क्रेडिट नियमों के नियम 6 के तहत देय राशि।

यह पूर्व जमा 'लिंकित अपील' में पहसु पूर्व जमा की तुलना में, अपील दाखिल करने के लिए पूर्व बार्त 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 Ra.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:

- amount determined under Section 11 D;
- amount of erroneous Cenvat Credit taken;
- amount payable under Rule 6 of the Cenvat Credit Rules.

इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अवधार शुल्क या दण्ड विवादित हो तो मांग 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. Deepak Tarachand Kothari, HUF, B/16, Shivam-2 Bungalow, Gala Gymkhana Road, Nr. Sharmam County, Bopal, Ahmedabad-380058 (hereinafter referred to as "the appellant") against Order-in-Original No. GST-06/D-VI/O&A/09/Deepak/AM/2021-22 dated 28.04.2022 (hereinafter referred to as "the impugned order") passed by the Assistant Commissioner, Central GST, Division VI, Ahmedabad North (hereinafter referred to as "the adjudicating authority").

2. Briefly stated, the facts of the case are that the appellant is holding PAN No. AAIHD0158E. On scrutiny of the data received from the Central Board of Direct Taxes (CBDT) for the Financial Year 2014-15, it was noticed that the appellant had earned an income of Rs.83,23,914/- during the FY 2014-15, which was reflected under the heads "Sales / Gross Receipts from Services (Value from ITR)* or "Total amount paid / credited under Section 194C, 194I, 194H, 194J (Value from Form 26AS)* of the Income Tax Act, 1961. It appeared that the appellant had earned substantial income by way of providing taxable services but has neither obtained Service Tax registration nor paid the applicable service tax thereon. The appellant was called upon to submit copies of Balance Sheet, Profit & Loss Account, Income Tax Return, Form 26AS, for the said period. However, the appellant had not responded to the letters issued by the department.

2.1 A Show Cause Notice (SCN) bearing No. CGST-06/04-572/O&A/Deepak/2020-21 dated 28.09.2020 was issued to the appellant demanding Service Tax amounting to Rs. 10,28,835/- for the period FY 2014-15, under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994. The SCN also proposed recovery of interest under Section 75 of the Finance Act, 1994; recovery of late fees under Rule 7C of the Service Tax Rules, 1994; and imposition of penalties under Section 76, Section 77(1) & Section 78 of the Finance Act, 1994.

2.2 The said SCN was adjudicated vide the impugned order, wherein the service tax demand of Rs. 10,28,835/- was confirmed alongwith interest. Penalty of Rs. 10,28,835/- under Section 78 was imposed. Penalty of Rs.40,000/- under Section 70(1) and penalty of Rs.10,000/- under Section 77 of the Finance Act 1994 was also imposed.

3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal on the grounds elaborated below:-



- The services rendered are proposed to be considered as 'taxable service' under Section 65 of the F.A., 1994. The demand pertains to F.Y. 2014-15 and since Section 65 ceases to apply w.e.f. 01.07.2012, the demand is liable to be set-aside.
- The required documents were submitted by the appellant on 04.09.2020 i.e. prior to issuance of SCN, which were not considered and the entire proceedings were initiated based on the information in Form-26AS.
- The appellant is a sub-contractor of the main contractor and undertakes Construction of Canal and Irrigation Works service through petty contractors and small construction contractors. These petty contractors charged and recovered the consideration from the appellant on the basis of activities assigned, which was inclusive of the material and labour. Since the cost incurred by the appellant for sub-contracted activities is significantly attributable to labour charges and minimal amount is attributed to goods/materials and, therefore, the accountant has accounted all these expenses as Labour charges as per the General Accounting Principles. Therefore, the principle nature of Works Contract Service cannot be altered to Labour services.
- Even for the services provided by the Labour Contractor, the liability shall be on the recipient of service in terms of Notification No.30/2012-ST dated 20.06.2012. Further, in identical issue, the A.C., CGST, Div-VII, Ahmedabad South had dropped the demand vide Order-in-Original No. WS07/O&A/OIO-123/AC-RAG/2021-22 dated 03.03.2022.
- All the information relied by the adjudicating authority is already on the public domain and since the appellant has provided all the required information and documents during investigation and adjudication process, suppression cannot be invoked.
- As issue pertains to interpretation of law, extended period cannot be invoked.
- No penalty imposable when the demand itself is liable to be dropped. Also no question of interest arises.
- Maximum penalty imposed u/s 70 is Rs.20,000/-, whereas the adjudicating authority has imposed a penalty of Rs.40,000/- is grossly erred.
- As the appellant was not liable to obtain service tax registration hence the penalty of Rs.10,000/- imposed u/s 77 does not arise.

4. Personal hearing in the matter was held on 18.01.2023. Shri Vikas Agarwal, Chartered Accountant, appeared on behalf of the appellant. He reiterated the



submissions made in the appeal memorandum. He further stated that the demand is time barred even by invoking extended period of limitation. He submitted the synopsis of the case and the time line justifying why the extended period cannot be invoked.

5. I have carefully gone through the facts of the case, the impugned order passed by the adjudicating authority, submissions made in the appeal memorandum as well as the submissions made at the time of personal hearing. The issues to be decided in the present appeal are as to whether;

- (i) The receipt of income of Rs.83,23,914/- during F.Y. 2014-15 reflected in the ITR filed by the appellant is taxable and whether the service tax demand of Rs.10,28,835/- confirmed in the impugned order passed by the adjudicating authority, in the facts and circumstances of the case, is legal and proper or otherwise?

The demand pertains to the period F.Y. 2014-15.

6. It is observed that the appellant was not registered with the department. Further, the entire demand has been raised based on ITR data provided by Income Tax department. The adjudicating authority had, on examining the documents submitted by the appellant, observed that M/s. Sardar Sarover Narmada Nigam Ltd. had issued a Work Order to M/s. M.V.Omni Projects (India) Ltd for the work of constructing 19 minors of Block No.42 of Jhunjhunwala Branch Canal, and Q&M for 5 years. The appellant also submitted copy of Work Order dated 12.04.2014 issued to them by M/s. M.V.Omni Projects (India) Ltd. The adjudicating authority had observed that the appellant had received an income of Rs.83,23,914/- from contract and incurred expenses of Rs.78,16,666/- towards payment of labour charges during the F.Y.2014-15. He has held that as no expense was incurred towards purchase of material in the form of goods required for execution of works contact, the services rendered by the appellant cannot be classified under 'Works Contract' service. He, therefore, denied the benefit of exemption claimed under Entry No. 12 (d) and 29(h) of the Notification No.25/2012-ST dated 20.06.2012, on the findings that the appellant has neither provided 'Construction Services' related to Canal or 'Works Contract service' but provided labour services to the main contractor. It was also held that the services rendered were of Labour Contractor, hence, not covered under 'Construction service' as claimed by the appellant.



7. The core issue to be decided is whether the appellant was providing 'Works Contract' services to the main contractors M/s. M.V.Omni Projects India Ltd.; or otherwise? It is observed that M/s. Sardar Sarovar Narmada Nigam Ltd. has issued a Work Order to M/s. M.V.Omni Projects (India) Ltd for the work of constructing 19 minors of Block No.42 of Jhinjhuvada Branch Canal and O&M for 5 years. The appellant have claimed that this work was subsequently sub-contracted to them by M/s. M.V.Omni Projects India Ltd, wherein they have provided construction service of canal for irrigation work as sub-contractor to M/s. M.V.Omni Projects India Ltd and earned income to the tune of Rs.83,23,914/- They have claimed that services was directly rendered to M/s. Sardar Sarovar Narmada Nigam Ltd and was not any ancillary activity, hence, classification cannot be different merely on the premise that the accountant has recorded sub-contracting expenses incurred by the appellant as Labour charges.

7.1 The appellant have provided a copy of Work Order dated 12.04.2014 issued by M/s. M.V.Omni Projects India Ltd, before the adjudicating authority. As per the said Contract, the appellant was awarded the Work Order for plumbing work for providing labours for the project of M/s. Sardar Sarovar Narmada Nigam Ltd, on labour basis. The adjudicating authority has held that the contract was for providing labour which he co-related with the Profit & Loss Account of the appellant showing an income of Rs.83,23,914/- as contract income, out of which they have charged an amount of Rs.78,16,666/- towards labour charges.

7.2 However, on going through the above contract as well as the Annexure-1 of the Contract, which gives description of work entrusted to the appellant, I find that the work entrusted to the appellant was 'Clearing Julifora (Profals) Jungle including Up Rooting & Removing of Julifora Stumps along Pipeline', 'Barricading to Pipeline Trench from side to ensure safety and cautioning to the Public & Traffic including required caution Board and Taps etc as per the site' and 'Barricading and diversion of traffic with 1000 MM Thick UCR Masonary Wall 5 Mtrs long and 1.3 Mtrs Height over lean concrete 3 inch thick including pointing and white wash outside all indicated'. Thus, it is observed that the nature of service provided by the appellant is 'Works Contract Service', which was sub-contracted by M/s. M.V.Omni Projects India Ltd to them. In terms of clause (54) of Section 65B of the Finance Act, 1994 (Inserted vide Finance Act, 2012, w.e.f. 01.07.2012), "**works contract**" means a contract wherein transfer of property in goods involved in the execution of such contract is leviable to tax as sale of goods and such contract is for the purpose of carrying out construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, alteration of any moveable or immovable property or for carrying out any



other similar activity or a part thereof in relation to such property. I find that the appellant have provided the construction service under Works Contract Agreement. Further, clause (13) of the contract also specify that service tax is not applicable for this project as the contract work service is covered under Mega Notification No. 25/2012-ST. The appellant have claimed that the amount attributed to goods/materials was minimal compared to the labour charges, hence, all these expenses were shown as Labour charges as per the General Accounting Principles, which was not examined with the nature of the contract entered. I, therefore, do not agree with the findings of the adjudicating authority that the service rendered was not 'Works Contract' service because carrying out construction in respect of moveable and immovable property is also covered under Works Contract service. It is undisputed that these services were provided in respect of construction of canal under Sardar Sarovar project.

8. The adjudicating authority also denied the benefit of exemption Notification No.25/2012-ST dated 20.06.2012, on the findings that the appellant has neither provided 'Construction Services' related to Canal or 'Works Contract service' but provided labour services to the main contractor. The appellant, however, claim that they have performed construction work pertaining to construction of Canal of Sardar Sarovar Narmada Nigam Ltd which was entrusted to M/s. M.V.Omni. They, therefore, are claiming exemption under Entry No. 12(d) and under Entry No. 29(h) of the said notification.

8.1 The relevant Entry No. 12(d) and under Entry No. 29(h) of Notification No.25/2012-ST dated 20.6.2012, as amended, are reproduced below:-

Notification No. 25/2012-ST dated 20.6.2012

12. Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of –

(d) canal, dam or other irrigation works;

Entry No.28(h) states that:

29. Services by the following persons in respective capacities -

(h) sub-contractor providing services by way of works contract to another contractor providing works contract services which are exempt;



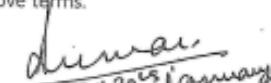
In light of above legal provisions under Mega Exemption Notification, I find that the works contract service rendered by M/s. M.V.Omni to M/s. Sardar Sarovar Narmada Nigam Ltd is exempted vide Entry No.12(d), as the same was rendered to a Company which is wholly owned organization of the Gujarat Government. Therefore, the services rendered by the appellant in capacity of a sub-contractor to another contractor (M/s. M.V.Omni) shall also be exempted as the works contract service provided by M/s. M.V.Omni are exempted as it was provided to a governmental authority, as defined under clause (s) of the notification.

10. In view of the above discussion and findings, I find that the demand confirmed against the appellant vide impugned order is not legally sustainable as the services provided by the appellant are squarely covered under the Exemption Notification No.25/2012-ST.

11. I, therefore, set-aside the impugned order confirming the demand and recovery of Rs.10,28,835/- alongwith interest. When the demand is not sustainable, the penalty imposed under Section 78 and under Section 70 of the Finance Act, 1994 are also not sustainable, hence, the same are also set-aside.

अधीलकर्ता द्वारा दर्शी की गई अवैत का निपटारा उपरोक्त तरीके से किया जाता है।

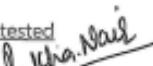
The appeal filed by the appellant stands disposed off in above terms.



(अधिलकर्ता द्वारा)
आमुक (अपील)

Date: 1.2023

Attested


(Rekha A. Nair)

Superintendent (Appeals)
CGST, Ahmedabad



By RPAD/SPEED POST

To,

M/s. Deepak Tarachand Kothari
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Gala Gymkhana Road, Nr. Sharnam County, Bopal

Appellant

Ahmedabad-380058

The Assistant Commissioner,
CGST & Central Excise, Division-VI
Ahmedabad North
Ahmedabad

Respondent

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad North.
3. The Assistant Commissioner (H.Q. System), CGST, Ahmedabad North.
(For uploading the OIA)
4. The Superintendent (System), CGST, Appeals, Ahmedabad, for uploading the OIA
on the website.
5. Guard File.

