



सत्यमेव जयते

आयुक्त (अपील) का कार्यालय,
Office of the Commissioner (Appeal),
केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
07926305065- टेलिफैक्स 07926305136



DIN:20230364SW000000DB9C

स्पीड पोस्ट

क फाइल संख्या : File No : GAPPL/COM/STP/2837/2022-APPEAL / 9999 - - 9803

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-196/2022-23
दिनांक Date : 17-03-2023 जारी करने की तारीख Date of Issue 21.03.2023

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

ग Arising out of Order-in-Original No. CGST/WT07/HG/326/2022-23 दिनांक: 17.08.2022,
issued by Deputy/Assistant Commissioner, CGST, Division-VII, Ahmedabad-North

घ अपीलकर्ता का नाम एवं पता Name & Address :

1. Appellant

M/s Dipesh Bhailal Patel,
21, Kalakunj Society, Ranna Park,
Ghatlodia, Ahmedabad-380061

2. Respondent

The Deputy/ Assistant Commissioner, CGST, Division-VII, Ahmedabad
North , 4th Floor, Shahjanand Arcade, Memnagar, Ahmedabad - 380052

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :
Revision application to Government of India :

(1) केंद्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 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 :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रकिया के दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.



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

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

(ख) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

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

अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(c) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम 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 सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-

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

(क) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, 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. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

- (3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the 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 मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की 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 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.

- (7) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (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 सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

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

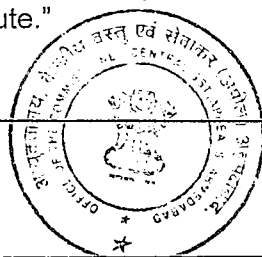
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

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

- (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.

इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा 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

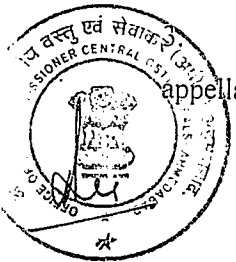
The present appeal has been filed by M/s. Dipesh Bhailal Patel, 21, Kalakunj Society, Ranna Park, Ghatlodia, Ahmedabad – 380061 (hereinafter referred to as “the appellant”) against Order-in-Original No. CGST/WT07/HG/326/2022-23 dated 17.08.2022 (hereinafter referred to as “the impugned order”) passed by the Assistant Commissioner, Central GST, Division VII, 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. AFDPP5309K. On scrutiny of the data received from the Central Board of Direct Taxes (CBDT) for the Financial Year 2015-16, it was noticed that the appellant had earned an income of Rs. 60,59,033/- during the FY 2015-16, 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)” filed with the Income Tax department. Accordingly, it appeared that the appellant had earned the said 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 accounts, Income Tax Returns, Form 26AS, for the said period. However, the appellant had not responded to the letters issued by the department.

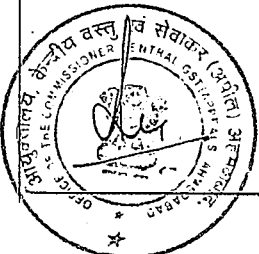
2.1 Subsequently, the appellant was issued a Show Cause Notice No. CGST/A'bad North/Div-VII/AR-III/TPD/UNREG 15-16/2020-21 dated 27.09.2020 demanding Service Tax amounting to Rs. 8,78,560/- for the period FY 2015-16, under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994. The SCN also proposed recovery of interest under Section 75 of the Finance Act, 1994; and imposition of penalties under Section 77(1)(a), Section 77(1)(c), Section 77(2) & Section 78 of the Finance Act, 1994. The SCN also proposed recovery of un-quantified amount of Service Tax for the period FY 2016-17 & FY 2017-18 (up to Jun-17).

2.2 The Show Cause Notice was adjudicated ex-parte vide the impugned order by the adjudicating authority wherein the demand of Service Tax amounting to Rs. 8,78,560/- was confirmed under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994 along with Interest under Section 75 of the Finance Act, 1994 for the period from FY 2015-16. Further (i) Penalty of Rs. 8,78,560/- was also imposed on the appellant under Section 78 of the Finance Act, 1994; (ii) Penalty of Rs. 10,000/- was imposed on the appellant under Section 77(1)(a) and Section 77(1)(c) of the Finance Act, 1994; and (iii) Penalty of Rs. 5,000/- was imposed on the appellant under Section 77(2) of the Finance Act, 1994 for not submitting documents to the department, when called for.

Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal on the following grounds:



- The appellant is dealing in the Precision engineering products like Gears, Sprockets, Timing, Pulleys, Pinions, Shafts, Spacers, Pipes Sleeves, Rollers etc. having Trade name "Ahmedabad Engineers" and having VAT TIN "24072202979".
- During the F.Y. 2015-16, the appellant has Sold the goods; done Labour/Job work and earned Rs. 60,59,033/-. The same was reflected in their Profit & Loss Account show in the Income Tax Return filed on 21 June, 2016. Copy of the ITR-V, Computation of Income and Self Attested copy of Trail Balance, Profit & Loss Account and Balance sheet is enclosed by the appellant along with appeal memorandum.
- As per provisions contained for levy of service tax under Section 66B of the Finance Act, 1994, service tax is not applicable on those transactions those are excluded from the definition of the service and services defined under the negative list. Since the concern transaction does not qualify to be treated as a service; question of levy of Service tax under Section 66B does not arise.
- The demand of Service Tax amounting to Rs. 8,78,560/- raised through the Show cause Notice only on the basis of data available from the CBDT i.e. ITR or Total amount paid/credited under Section 194C, 194I, 194H & 194J of the appellant, without proper investigation or appreciation.
- While arriving at the tax liability on the basis of ITR, effectively no explanation had been asked from the appellant in respect of the nature of payments recorded in the same and the entire proceedings vide issuing Show Cause Notice has been initiated.
- As such, the contention of the adjudicating authority that every receipt which is recorded in Income Tax Return/ 26AS is service income and liable to tax, is baseless, erroneous and lacks merit. For the same the appellant would like to rely on below mentioned case laws:
 - a) Indus Motor Company Vs CCE, Cochin 2007-TIOL-1855-CESTAT-Bang;
 - b) Synergy Audio Visual Workshop Pvt. Ltd. Vs CST Bangalore, 2008-TIOL-809-CESTAT-BANG
 - c) Kush Constructions Vs CGST, NACIN reported at 2019 (34) GSTL 606
 - d) Quest Engineers& Consultant Pvt. Ltd. 2021 (10)TMI 96
 - e) CCE Ludhiana Vs Deluxe Enterprises 2011 (22) STR 203
 - f) Nature Land Organic Foods - 2020 (4) TMI75
- SCN is issued without applying legal procedure and in mechanical manner. SCN is fails to establish wilful suppression on part of the appellant. Therefore, the SCN is vague and incoherent.

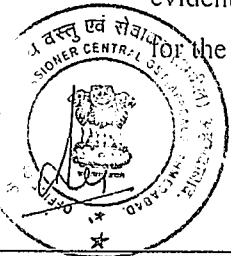


- Even if it is assumed that the Income recorded by the appellant is taxable, the appellant is eligible for the cum-tax benefit. The appellant has not charged and collected service tax on the amount charged from the service recipient. Therefore, under Section 67(2) of the Finance Act 1994 and in view of various judicial pronouncements as stated below, the appellant is eligible for the benefit of cum tax valuation.

- Balaji Manpower Service Vs. UOI - 2019 (31)GSTL 418 (P&H)
- Honda Cars India Ltd. Vs. CCE, LTU, Delhi and vice-versa - 2018.(3)TMI 257 (CESTAT NEW DELHI)
- Hi-Line Pens Ltd Vs. Commissioner of C.Ex. & ST- Delhi 2017(5) GSTL 423(Tri.-Del.)
- Hans Interiors Vs. Commissioner of Central Excise and Service Tax, Tiruchirapalli -2016-TIOL-1155-CESTAT-Chennai.
- Loop Mobile India Ltd. Vs. Commissioner of Service tax, Mumbai-I -2016-TIOL-959-CESTAT-MUM
- Polaris Software Lab Ltd, Commissioner of Central Excise, Chennai-III - 2016-TIOL-427-CESTAT-MAD
- M/s. P C Construction, M/s. Raj and Co. and vice-versa along with and M/s. Saraswati traders Vs. Commissioner of Central Excise, Lucknow - 2015-TIOL-1569-CESTAT-ALL.

- The interest under the provisions of Section 75 of the Act is not recoverable since the demand of Service Tax itself is not payable.
- Penalty under Sections 77(1)(c) and Section 78 of the Act is not imposable since the service tax itself is not payable and the appellant has not contravened any of the provisions of the Act.
- It is evident from the facts mentioned above and various judgements that there is no (a)fraud; or (b) collusion; or (c) willful mis-statement; or (d) suppression of facts; or (e)contravention of any of the provisions of this Chapter or of the rules made there under with intent to evade payment of service tax. Therefore, penalty under Section 78 cannot be imposed.

4. Personal hearing in the case was held on 06.03.2023. Shri Bishan R. Shah, Chartered Accountant, appeared on behalf of the appellant for personal hearing. He reiterated submission made in appeal memorandum. He stated that the entire income is from sales of goods, which is evident from Profit & Loss Account. He submitted Income Ledger, Sales Register, VAT Return for the FY 2015-16 and Balance Sheet and Profit & Loss Account for the FY 2014-15.



5. I have carefully gone through the facts of the case, grounds of appeal, submissions made in the Appeal Memorandum and documents available on record. The issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority, confirming the demand against the appellant along with interest and penalty, in the facts and circumstance of the case is legal and proper or otherwise. The demand pertains to the period FY 2015-16.

6. I find that in the SCN in question, the demand has been raised for the period FY 2015-16 based on the Income Tax Returns filed by the appellant. Except for the value of "Sales of Services under Sales / Gross Receipts from Services" provided by the Income Tax Department, no other cogent reason or justification is forthcoming from the SCN for raising the demand against the appellant. It is also not specified as to under which category of service the non-levy of service tax is alleged against the appellant. Merely because the appellant had reported receipts from services, the same cannot form the basis for arriving at the conclusion that the respondent was liable to pay service tax, which was not paid by them. In this regard, I find that CBIC had, vide Instruction dated 26.10.2021, directed that:

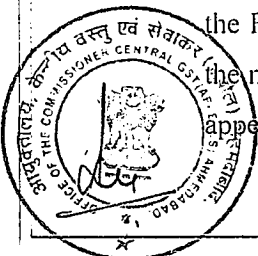
"It was further reiterated that demand notices may not be issued indiscriminately based on the difference between the ITR-TDS taxable value and the taxable value in Service Tax Returns.

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."

6.1 In the present case, I find that letters were issued to the appellant seeking details and documents, which were allegedly not submitted by them. However, without any further inquiry or investigation, the SCN has been issued only on the basis of details received from the Income Tax department, without even specifying the category of service in respect of which service tax is sought to be levied and collected. This, in my considered view, is not a valid ground for raising of demand of service tax.

6.2 The adjudicating authority has decided the case ex-parte.

7. I find that the main contention of the appellant in the appeal memorandum as well as during the course of personal hearing is that their entire income was from sales of goods during the FY 2015-16 and the same are excluded from the definition of the services as defined under the negative list. On verification of the Profit & Loss Account for the FY 2015-16, I find that the appellant had shown local sales amounting to Rs. 57,10,639/- on which output VAT @ 4%



amounting to Rs. 2,28,425.56 and Additional VAT @ 1% was paid. They have shown labour job work amounting to Rs. 62,848/-. They have submitted the sales register for FY 2015-16 and the relevant VAT Returns as well. The sale of goods / trading of goods falls in Negative List as per Section 66D(e) of the Finance Act, 1994. Hence, the appellants are not liable to pay service tax on the said amount. Section 66D(e) of the Finance Act, 1994 reads as under:

"SECTION 66D. Negative list of services.—

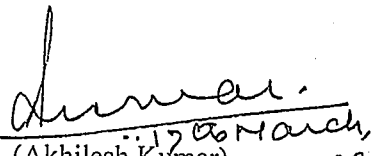
The negative list shall comprise of the following services, namely :-

- (a)
 (e) trading of goods;"

7.1 As regard the remaining income of Rs. 62,848/- received by the appellant from labour job work, I find that the value of service provided during the Financial Year 2014-15 was Nil as per their Profit & Loss Account for the FY 2014-15, i.e. below threshold limit of exemption as per the Notification No. 33/2012-ST dated 20.06.2012. Therefore, the appellant is eligible for exemption from Service Tax up to threshold limit of Rs. 10 lakh in the FY 2015-16 as the total value of service provided during the Financial Year 2015-16 was Rs. 62,848/-, which is exempted from service tax as per the Notification No. 33/2012-ST dated 20.06.2012. Therefore, I find that the appellants are not required to pay any service tax during the FY 2015-16 on total amount of Rs. 60,59,033/- as demanded in the present show cause notice and confirmed in the impugned order.


8. In view of above, I hold that the impugned order passed by the adjudicating authority confirming demand of Service Tax on the income received by the appellant during the FY 2015-16, is not legal and proper and deserves to be set aside. Accordingly, I set aside the impugned order and allow the appeal filed by the appellant.

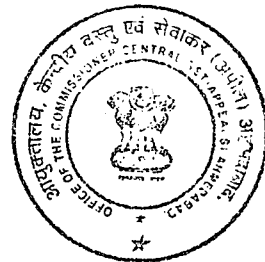
9. अपील कर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है ।
 The appeal filed by the appellant stands disposed of in above terms.


 (Akhilesh Kumar)
 Commissioner (Appeals)

Date : 17.03.2023

Attested


 (R. C. Maniyar)
 Superintendent(Appeals),
 CGST, Ahmedabad



By RPAD / SPEED POST

To,

M/s. Dipesh Bhailal Patel,
21, Kalakunj Society,
Ranna Park, Ghatlodia,
Ahmedabad – 380061

Appellant

The Assistant Commissioner,
CGST, Division-VII,
Ahmedabad North

Respondent

Copy to :

- 1) The Principal Chief Commissioner, Central GST, Ahmedabad Zone
- 2) The Commissioner, CGST, Ahmedabad North
- 3) The Assistant Commissioner, CGST, Division VII, Ahmedabad North
- 4) The Assistant Commissioner (HQ System), CGST, Ahmedabad North
(for uploading the OIA)

5) Guard File

6) PA file

