



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: 20221264SW0000007E6E

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/703/2022-APPEAL/6519 - 23
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-93/2022-23  
दिनांक Date : 23-12-2022 जारी करने की तारीख Date of Issue 28.12.2022  
आयुक्त (अपील) द्वारा पारित  
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. CGST/A'bad North/Div-VII/ST/DC/98/2021-22  
दिनांक: 31.12.2021, issued by Deputy/Assistant Commissioner, CGST, Division-VII, Ahmedabad-North
- ध अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

M/s Miracle,  
F-25, Manmohan Apartments,  
Purushottam Nagar, Subhash Bridge,  
Ahmedabad

2. Respondent

The Deputy/ Assistant Commissioner, CGST, Division-VII, Ahmedabad  
North , 4<sup>th</sup> 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, 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 :

(ii) यदि माल की हानि के मागले 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।

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 मामलों 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 हों।

(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 2<sup>nd</sup> माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004

(a) 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 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 Appellate 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.

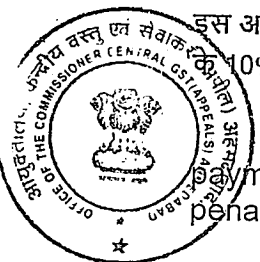
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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



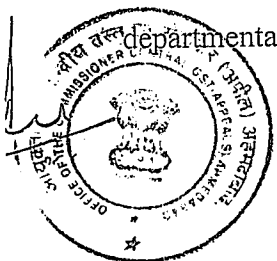
ORDER-IN-APPEAL

The present appeal has been filed by M/s. Miracle, F-25, Manmohan Apartments, Purushottam Nagar, Subhash Bridge, Ahmedabad (hereinafter referred to as "the appellant") against Order-in-Original No. CGST/A'bad North/Div-VII/ST/DC/98/2021-22 dated 31.12.2021 (hereinafter referred to as "the impugned order") passed by the Deputy 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 has engaged in providing taxable services in the category of "Photography / Videography Studio or Agency Service" and has holding Service Tax Registration No. ASLPR6118DSD001. On the basis of specific information that M/s. Saunak Films, Ahmedabad was not discharging their tax liability properly, a search was conducted at the office premises of M/s. Saunak Films, 31, Rajami Complex, Nr. Sardar Patel Crossing, Naranpura Vistar, Ahmedabad on 14.09.2018 under panchnama proceedings by the officers of Anti Evasion, CGST, Ahmedabad North Commissionerate. During the proceedings, it was noticed that M/s. Miracle, i.e. the appellant, holding Service Tax Registration No. ASLPR6118DSD001, was also operating from the said premises of M/s. Saunak Films and providing the taxable services of "Photography / Videography Service". It was also noticed that the appellant were providing their services to customers mostly of Police Department and Election Office. During the Panchnama, Shri Tusharsinh Rajput, Proprietor of M/s. Saunak Films, informed that the appellant was also working from their premises and administration activities i.e. accounting, documentation, business transactions, issuance of sale invoices, etc. were being maintained from the office premises of M/s. Saunak Films. The activity of the appellant was managed and controlled by M/s. Saunak Films. The appellant were not paying Service Tax on the services provided to the Police and the Election Commission. Certain documents such as books of accounts, sales invoices, and contract copies were collected under Panchnama for further scrutiny.

2.1 During the investigation, statement of Shri Tusharsinh Dineshsinh Rajput, Proprietor of M/s. Saunak Film, was recorded on 14.09.2018, wherein he, inter alia, accepted the facts narrated under Panchnama dated 14.09.2018 and further stated that the appellant was also working from their premises, even though registered premises of the appellant was different. He further stated that Shri Mahesh Chavda is the proprietor of the appellant firm.

2.2 During the investigation, it was noticed from the records that the appellant had issued invoices mainly to the Police Department and the Election Commission Office for the Videography Services provided by them during the election period. It was also noticed that the appellant were charging and collecting Service Tax through their invoices, but not depositing with the Govt. Account. They have filed NIL ST-3 Returns during the period FY 2015-16 onwards, without showing any taxable service and without payment of any tax as well. From the departmental records, it was noticed that Shri Alap Dilipsinh Rathod is the Proprietor of the



appellant firm and the address mentioned in their invoices were different from the registered address provided in the service tax records.

2.3 In order to obtain further details and evidence in the matter and to work out the quantum of Service Tax not paid by the appellant, a letter dated 14.02.2019 and subsequent reminder dated 10.04.2019 was issued to the appellant to produce further details. However, the appellant had not responded to the correspondence made to him. Therefore, summons dated 30.05.2019; 28.06.2019; 11.07.2019; 21.10.2019; 13.12.2019 and 11.02.2020 were issued to them to give evidence and to appear. However, the appellant had not honoured the summons also.

2.4 Even after repeated pursuance, the appellant had not turned up in response to the letters / summons issued by the department and also they had not co-operated with the investigation initiated by the department. A visit of the registered premises was also made on 12.02.2020, but the premises was found closed. However, mobile contact with Shri Alap Dilipsinh Rathod, Proprietor of the appellant, was made and he informed that he was out of town and he promised to visit the office shortly. However, even after repeated pursuance, the appellant had not turned up or co-operated with the investigation. Therefore, the Service Tax liability had been worked out amounting to Rs. 20,57,566/-, for the period April-2015 to June-2017, on the basis of records, i.e. invoices gathered from the premises of M/s. Saunak Films, during the Panchnama proceeding.

2.5 Subsequently, a Show Cause Notice No. CGST/Div-VII/A'bad North/Demand-01/Miracle/2019-20 dated 08.09.2020 was issued to the appellant proposing demand of Service Tax amounting to Rs. 20,57,566/- in terms of proviso to Section 73(1) of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994 and proposing penalties under Section 77(1); Section 77(2) and Section 78 of the Finance Act, 1994.

2.6 The said SCN was adjudicated *ex-parte* vide impugned order wherein the demand of Rs. 20,57,566/- proposed in SCN was confirmed under the proviso to Section 73(1) of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994. Further, Penalty of Rs. 20,57,566/- under Section 78(1) of the Finance Act, 1994; Penalty of Rs. 10,000/- under Section 77(1) of the Finance Act, 1994 for failed to keep, maintain or retain the books of account; Penalty of Rs. 10,000/- under Section 77(1)(c)(ii) of the Finance Act, 1994 for failed to produce the documents called for and for non-responding the summons; and Penalty of Rs. 10,000/- under Section 77(2) of the Finance Act, 1994 for failed to file the proper return; were also imposed on the appellant.

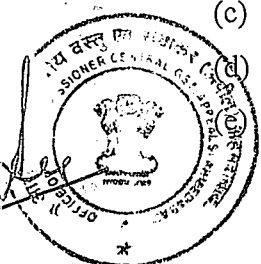
3. Being aggrieved with the impugned order, the appellant has preferred the present appeal on the following grounds:

The impugned order has been passed in violation of the principles of natural justice. The appellant had not received any show cause notice, so they could not file any defence



reply. The hearing notices have also not been received by them due to closure of business premises due to pandemic of Covid-19.

- In this regard, the appellant relied upon the following case laws:
  - (a) Shashank Bhalchandra reported in 2003 (151) ELT 0486 (Bom)
  - (b) Afloat Textile (P) Limited reported in 2007 (215) ELT 0198 (T)
- Without prejudice to the above submissions, the appellant submitted that the department has not recorded statement of Proprietor of Miracle, Alap Dilipsinh Rathod or any person in this case who is related to the appellant. The department cannot shift their burden on the appellants by stating that summons were issued but the appellant did not turn up.
- The appellant would like to draw attention to the Contract Agreement with the Election Commissioner, where the Contract / Agreement clearly shows that the services provided to the Government are not taxable to service tax and service tax will not be assessed in the bill as the same is not payable. Now, when the statutory authority itself stated in the Agreement that service was not taxable, the appellants were under the bonafide belief that the service tax was not payable, so that they did not pay service tax nor collected the service tax.
- The department believes that the appellant have collected the service tax which is included in the value of money received by the appellant from service receiver. Thus, the value is ought to be considered as value including tax amount i.e. cum-tax value and it is a trite of law that tax is not to be paid on the tax, that is there cannot be double taxation, therefore, the tax amount is required to be deducted from the value on which the department has worked out service tax. In this regard, the appellant relied upon the following case laws:
  - (i) MGF Event Management reported in 2020 (37) GSTL 338 (Tri-Del)
  - (ii) Balaji Manpower Services reported in 2019 (31) GSTL 418 (P&H)
- In the present case, there is no malafide intention on the part of the appellants. Election Commission is a Government agency and if that agency states in the legal document like a contract that service tax is not payable, then the appellants as layman cannot overrule the Government agency and ask them to pay the service tax. There is no fraud, wilful mis-statement or suppression of facts "with intention to evade payment of service tax" the extended period cannot be invoked. In this regard, the appellant relied upon the following case laws:
  - (a) M/s. Anand Nishikawa Co. Ltd. Vs. CCE, Meerut – 2005 (188) ELT 149 (SC)
  - (b) Padmini Products Limited Vs. CCE – 1989 (43) ELT 195 (SC)
  - (c) CCE Vs. Chemphar Drug & Liniments – 1989 (40) ELT 276 (SC)
  - (d) Gopal Zarda Udhyog Vs. CCE – 2005 (188) ELT 251 (SC)
  - Lubri-Chem Industries Ltd. Vs. CCE – 1994 (73) ELT 257 (SC)



- In view of their above submission, on merits the appellants are not liable to pay service tax, no interest can be demanded. They were under a bona fide belief that the transactions in question are not liable to service tax and as the appellants had no intention to evade payment of service tax, no penalty is imposable.
- On the basis of above grounds, the appellants requested that the impugned order confirming demand of service tax, interest thereon and imposing penalties be quashed and set aside.

4. Personal hearing in the case was held on 02.12.2022. Ms. Sneha Mehta, Chartered Accountant, appeared on behalf of the appellant for personal hearing. She submitted a written submission during hearing and reiterated submission made therein. She also reiterated submission made in appeal memorandum.

4.1 In their additional written submission made during the course of personal hearing, the appellant, inter alia, re-iterated the submission which was mentioned in their appeal memorandum.

5. I have carefully gone through the facts of the case, submissions made in the Appeal Memorandum as well as during the course of personal hearing 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 amounting to Rs. 20,57,566/- against the appellant along with interest and penalties, in the facts and circumstance of the case is legal and proper or otherwise. The demand pertains to the period from April-2015 to June-2017.

6. I find that the main contentions of the appellants are (i) they had not received any show cause notice, so they could not file any defence reply; (ii) the personal hearing notices have also not been received by them due to closure of business premises due to pandemic of COVID-19, therefore they could not attend the hearing; (iii) the Contract Agreement with the Election Commissioner clearly shows that the services provided to the Government are not taxable to service tax and therefore it was not assessed in the bill as the same is not payable; (iv) they have not collected the service tax, therefore, value is ought to be considered as value including tax amount i.e. cum-tax value for demanding service tax; and (v) as there is no malafide intention on the part of the appellants, the extended period cannot be invocable.

7. I find that there was a worldwide pandemic of COVID-19 since March, 2020, which the adjudicating authority should have taken suo moto cognizance of the difficulties faced by the appellant in appearing personal hearing in the right perspective. I find that the CBIC vide Instruction No. 390/Misc/2/2019-JC dated 27.04.2020, had instructed all the adjudicating authorities to conduct personal hearing in virtual mode so as to facilitate the trade and industries.



The adjudicating authority should have restored to virtual mode of hearing, however, from the impugned order, it cannot be found that the adjudicating authority had given any chance for virtual mode of hearing to the appellant or otherwise. I, therefore, feel that in the interest of justice and fair play, one more chance should be given to the appellant to explain their case.

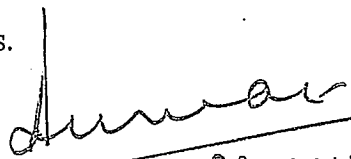
8. I also find that the adjudicating authority has in Para 27 of the impugned order clearly mentioned that the appellant had provided services to the Police department and the Election Commission and had duly charged the service tax, whereas the appellant contended that the Contract Agreement with the Election Commissioner clearly shows that the services provided to the Government are not leviable to service tax and hence the same was not assessed in the bill as the same is not payable, therefore, they did not pay service tax nor collected the service tax. Thus, I find that there is contradiction, which needs to be verified with the documents by the adjudicating authority.

9. I also find that the main contention of the appellant that they have not received the show cause notice and letters of personal hearing. To verify the correctness of the contention of the appellant, a letter dated 17.10.2022 was issued to the adjudicating authority to provide the documentary evidence for delivery of the show cause notice and hearing letter to the appellant. However, the adjudicating authority has not replied to the letter. Therefore, I am of the considered view that it would be in the fitness of things and in the interest of natural justice that the matter is remanded back to the adjudicating authority to consider the submission of the appellant, and thereafter, adjudicate the matter.

10. In view of the above discussion, keeping all the issues open, I remand the matter back to the adjudicating authority to reconsider the issue afresh and pass a speaking order after following the principles of natural justice. The appellants are also directed to submit all the relevant documents to the adjudicating authority within 15 days of receipt of this order.

11. 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.

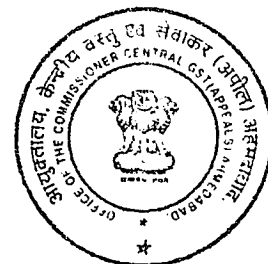
  
23rd December, 2022.  
(Akhilesh Kumar)  
Commissioner (Appeals)

Date : 23.12.2022

Attested



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





**By RPAD / SPEED POST**

To,

M/s. Miracle,

Appellant

F-25, Manmohan Apartments,

Purushottam Nagar,

Subhash Bridge,

Ahmedabad

The Assistant Commissioner,

Respondent

CGST, Division-VII,

Ahmedabad North

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

