



सत्यमेव जयते

आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeals Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी, अहमदाबाद-380015
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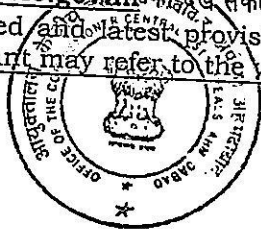
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आजादी का
अमृत महोत्सव

By Regd. Post

DIN NO. : 20230164SW0000417848

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/575/2022 / 7673-28
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-CGST-002-APP-ADC-141/2022-23 and 23.01.2023
(ग)	पारित किया गया / Passed By	श्री मिहिर रायका, अपर आयुक्त (अपील) Shri Mihir Rayka, Additional Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	24.01.2023
(ङ)	Arising out of Order-In-Original No. GST/D-VI/O&A/24/SAHJANAND/AM/2021-22 dated 01.11.2021 issued by The Assistant Commissioner, Division-VI, Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Sahjanand Buildtech LLP (GSTIN-24AAALS4609P1ZL) A-1201, The Captial, Beside Science Square, Science City Road, Sola, Ahmedabad, Gujarat-380060

(A)	इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष अपील दायर कर सकता है। Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.
(i)	National Bench or Regional Bench of Appellate Tribunal framed under GST Act/CGST Act in the cases where one of the issues involved relates to place of supply as per Section 109(5) of CGST Act, 2017.
(ii)	State Bench or Area Bench of Appellate Tribunal framed under GST Act/CGST Act other than as mentioned in para- (A)(i) above in terms of Section 109(7) of CGST Act, 2017
(iii)	Appeal to the Appellate Tribunal shall be filed as prescribed under Rule 110 of CGST Rules, 2017 and shall be accompanied with a fee of Rs. One Thousand for every Rs. One Lakh of Tax or Input Tax Credit involved or the difference in Tax or Input Tax Credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of Rs. Twenty-Five Thousand.
(B)	Appeal under Section 112(1) of CGST Act, 2017 to Appellate Tribunal shall be filed along with relevant documents either electronically or as may be notified by the Registrar, Appellate Tribunal in FORM GST APL-05, on common portal as prescribed under Rule 110 of CGST Rules, 2017, and shall be accompanied by a copy of the order appealed against within seven days of filing FORM GST APL-05 online.
	Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying -
(i)	(i) Full amount of Tax, Interest, Fine, Fee and Penalty arising from the impugned order, as is admitted/accepted by the appellant; and (ii) A sum equal to twenty five per cent of the remaining amount of Tax in dispute, in addition to the amount paid under Section 107(6) of CGST Act, 2017, arising from the said order, in relation to which the appeal has been filed.
(ii)	The Central Goods & Service Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019 has provided that the appeal to tribunal can be made within three months from the date of communication of Order or date on which the President or the State President, as the case may be, of the Appellate Tribunal enters office, whichever is later.
(C)	उच्च अपीलीय प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट www.cbic.gov.in को देख सकते हैं। For elaborate, detailed and latest provisions relating to filing of appeal to the appellate authority, the appellant may refer to the website www.cbic.gov.in .



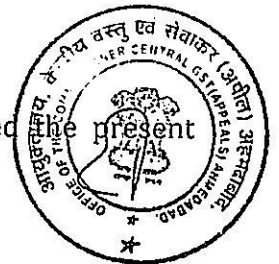
ORDER-IN-APPEAL

Brief Facts of the case:

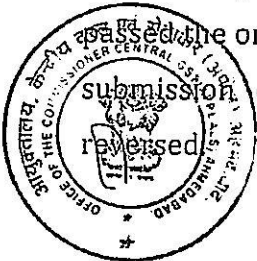
M/s. Sahjanand Buildtech LLP, Survey No.717/1 FP No.211/214/215, Beside Science Square, Science City Road, Sola, Ahmedabad, Gujarat-380060 (hereinafter referred as '*Appellant*') has filed the present appeal against Order No. GST/D-VI/O&A/24/SAHAJANAND/AM/2021-22, dated 01.11.2021 (hereinafter referred as '*impugned order*') passed by the Assistant Commissioner, CGST & C.Ex., Division-VI [S.G.Highway -West], Ahmedabad-North Commissionerate (hereinafter referred as '*the adjudicating authority*').

2. Briefly stated the facts of the case are that the '*Appellant*' is holding GST Registration No. 24AAALS4609P1ZL and they have filed the present appeal on 10.02.2022. During the course of verification of TRAN-1, it was observed that the '*Appellant*' had taken credit in Table No.7(a) of TRAN-1 on the inputs contained in their finished goods or semi-finished goods (i.e. building under development) held in stock on the appointed day. Same was not found to be admissible as a building under construction being attached to earth cannot be called "goods" in terms of definition as per Section 2(52) and in terms of various case laws under erstwhile Central Excise Act, 1944. The condition no. (v) as mentioned in the Section 140(3) had also not found to be fulfilled. The registered person who is eligible for any abatement under CGST Act cannot claim such credit hence the transitional credit was not admissible. DRC-01 alongwith Show Cause Notice, dated 12.08.2021 was accordingly issued to the appellant. The adjudicating authority vide impugned order has confirmed the said demand of wrongly availed Cenvat Credit of Rs.7,40,712/- under provisions of Section 73 of the CGST Act, 2017 read with Rule 121 of the CGST Rules, 2017. The adjudicating authority vide impugned order has also confirmed the demand of interest under Section 50 of the CGST Act, 2017 and imposed penalty of Rs.74,071/- in terms of Section 122 read with Section 73 of the CGST Act, 2017.

3. Being aggrieved with the *impugned order* the *appellant* has filed the present appeal on 10.02.2022, wherein they stated that:-



- (i) They had commenced commercial real estate project during 2013-14 and received Completion Certificate (BU) on 08.05.2018. They availed credit in TRAN-1 which includes closing balance of Service Tax Cenvat Credit lying in credit ledger as on 30.06.2017 and credit of excise of inputs held in stock as on 30.06.2017.
- (ii) The appellant had availed the credit in TRAN-1 but had already reversed the same in GSTR-3B of September, 2020 filed on 20.10.2020 before utilization i.e. 10 months prior to issuance of the show cause notice and initiation of inquiry. They donot mention ground on merit that whether such credit is eligible or not rather to prove that they voluntarily reversed the credit without utilization of the same.
- (iii) They submitted the summary of credit availed in TRAN-1 & credit availed and reversed during 2017-18 to 2020-21 to the adjudicating authority along with relevant documents.
- (iv) Even after reversal of credit as per Rule 42 of CGST Rules, 2017, they have huge unutilized credit balance which was of no future use due to completion of project and appellant had reversed all the credit available with them as on 30.09.2020 amounting to Rs.85,00,000/- in GSTR-3B of September, 2020. As a result of such reversal, not only Rs.7,40,712/- has been reversed but additionally Rs.77,59,288/- has also been voluntarily reversed without any statutory requirement due to no future use of such credit.
- (v) They submitted a CA certificate stating that reversal of credit amounting to Rs.85,00,000/- includes reversal of Rs.7,40,712/- credit availed in TRAN-1 in relation to inputs held in stock.
- (vi) The adjudicating authority vide order dated 01.11.2021 has confirmed the demand and passed the no-speaking order. They replied to the notice that they had already reversed the said credit in September, 2020 however the adjudicating authority failed to understand the contention of te appellant and passed the order holding the credit inadmissible and remained silent on entire submission of the appellant proving that such credit has already been reversed.



- (vii) The appellant submitted the summary of credit availed in TRAN-1 and credit availed during the F. Yrs. 2017-18 to 2020-21.

Sr. No.	Particulars	Credit availed (Rs.)	Credit reversed (Rs.)
1.	TRAN-1 credit : Closing balance of Service Tax credit as on 30.06.2017 available in ST-3 .	53,68,328	-
2.	TRAN-1 credit: excise credit taken as input held in stock as on 30.06.2017. <u>[Disputed]</u>	7,40,712	-
3.	CGST credit availed during F.Yr. 2017-18.	1,16,67,675	-
4.	CGST credit availed during F.Yr. 2018-19.	79,23,039	-
5.	CGST credit reversed during F.Yr. 2018-19 as per Rule 42 of CGST Rules, 2017.	-	32,90,072
6.	CGST credit availed during F.Yr. 2019-20.	25,954	-
7.	CGST credit reversed during F.Yr. 2019-20 as per Rule 42 of CGST Rules, 2017.	-	23,965
8.	CGST credit availed during F.Yr. 2020-21.	1,864	-
9.	CGST credit reversed during F.Yr. 2020-21 on Adhoc basis because of no use of unutilized ITC due to no future project in the company.		85,00,000

The appellant contended that as the project was completed and there was no use of remaining unutilized credit, they voluntarily reversed Rs. 85,00,000/- in GSTR-3B of September, 2020 filed on 20.10.2020 which includes the disputed credit of Rs.7,40,712/-. They never utilized the disputed credit at any time as they were having sufficient balance of CGST credit. Therefore, they are not required to once again reverse the said credit. They submitted copies of relevant returns GSTR-9 and GSTR-3B in support of their claim of reversal and non-utilization of disputed credit.

- (viii) Regarding liability of interest they relied upon following decisions

- *M/s Commercial Steel Engg. Vs State of Bihar [2019]28 GSTT 579 [Patna]*
- *Nizam Sugars Ltd. Vs Commissioner of C.Ex [2008(9) STR 602 (Tri-Bangalore)]*



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- *Pals Micro Systems Ltd. Vs Commissioner of C.Ex. [2007 (6) STR (Tri-Banglore)]*
- *CPC(P) Ltd. Vs Commissioner of C.Ex. [2007 (7) STR 191 (Tri. Chennai)]*

Relying on the above decisions the appellant contended that amendment in Section 50(3) of CGST Act, 2017 is made retrospectively w.e.f. 01.07.2017 in Finance Bill, 2022 via Clause 110. Accordingly, there is no scope of applicability of interest on credit voluntarily reversed by them before utilization.

- (ix) Regarding penalty under Section 122 read with Section 73 of CGST Act, 2017, the appellant contended that appellant is liable to pay penalty only if they are liable to pay tax or required to reverse the credit. In the instant case they are neither required to pay tax nor required to reverse credit, hence not liable to pay any penalty. In support of their claim the appellant has relied upon several decisions.

In view of the above submission the appellant prayed to drop the demand of credit, levy of interest and penalty.

Personal Hearing:

4. Personal Hearing in the matter was held on 21.10.2022 wherein Shri Meet Jadawala, Chartered Accountant, appeared on virtual mode, on behalf of the 'Appellant' as authorized representative. During the course of PH he reiterated the submissions made till date.

Discussion and findings:

5(i). I have carefully gone through the facts of the case, grounds of appeal, submissions made by the 'Appellant' in the Appeal Memorandum and documents available on record. I find that the appellant had taken credit of Rs.7,40,712/- against inputs contained in their finished goods or semi finished goods (i.e. their building under development) held in stock on the appointed day in Table No.7(a) of TRAN-1, on which the CENVAT credit was not available in the Service Tax regime. The said credit was denied on the grounds that the building under construction being attached to earth cannot be called "goods" in terms of definition as per Section 2(52) and in terms of case laws under erstwhile Central Excise Act, 1944. Also the condition no. (v) as mentioned under Section 140(3) had also not been fulfilled. Therefore, the adjudicating authority



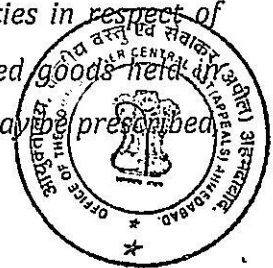
found the said transitional credit of inputs already used in construction and contained in WIP as on 30.06.2017 as inadmissible. Therefore, the adjudicating authority vide impugned order has confirmed the demand of wrongly availed credit of Rs.7,40,712/- against inputs contained in their finished goods or semi finished goods. I find that the adjudicating has confirmed the demand of interest and also imposed penalty of Rs.74,071/- . Accordingly, the appellant has preferred the present appeal.

5(ii). I observed that in the instant case the impugned order dated 01-11-2021 was received by the appellant on 15.11.2021 and the appeal was filed on 10-02-2022. The appellant was required to file the appeal within 3 months from the date of communication of the said order as per Section 107 (1) of CGST Act, 2017. I find that the order was communicated to the appellant on dated 15-11-2021 and present appeal was filed on dated 10-02-2022 which is within the time limit as prescribed under Section 107 of the Act.

5(iii). In this case, the transitional credit of Rs.7,40,712/- availed by the appellant on the inputs contained in semi-finished or finished goods held in stock on the appointed day was held inadmissible and ordered for recovery. I find that transitional credit availed by the appellant was held inadmissible under Section 140 (3) of CGST Act, 2017. For better appreciation of facts, I refer to Section 140 (3) of CGST Act, 2017 as under:

Section 140 (3) of CGST Act, 2017:-

A registered person, who was not liable to be registered under the existing law, or who was engaged in the manufacture of exempted goods or provision of exempted services, or who was providing works contract service and was availing of the benefit of Notification No. 26/2012-Service Tax, dated the 20th June, 2012 or a first stage dealer or a second stage dealer or a registered importer or a depot of a manufacturer, shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day, within such time and in such manner as may be prescribed subject to] the following conditions, namely:-



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- (i) *such inputs or goods are used or intended to be used for making taxable supplies under this Act;*
- (ii) *the said registered person is eligible for input tax credit on such inputs under this Act;*
- (iii) *the said registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of such inputs;*
- (iv) *such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day; and (v) the supplier of services is not eligible for any abatement under this Act:*
- (v) *the supplier of services is not eligible for any abatement under this Act :*

I find that the appellant is registered with the GST department for providing works contract services, construction of residential complex, special services provided by builders... etc.

As the supply of service in relation to construction of residential complex also involves transfer of "land/undivided share of land" which do not attract GST, the value of such land/ undivided share of land shall be deemed to be $\frac{1}{3}$ rd of the total amount charged for such supply.

As such GST on Residential Complex [for which a part or total consideration is received prior to issue of a completion/occupancy certificate or its first occupancy, whichever is earlier], shall be $\frac{2}{3}$ rd of the total consideration charged for such supply (thus GST payable on a Flat/House/ Complex would works out to be 12% of the total consideration inclusive of the value of land/ undivided share of land).

As such ITC claimed on the inputs contained in their finished goods or semi-finished goods (e.g. building under development) held in stock on the appointed day is not found to be admissible as per condition mentioned at above condition (v) of Section 140(3) of the GST Act, 2017.



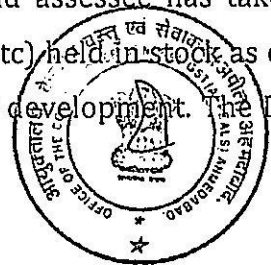
5(iv). It is seen that in the case of M/s R.B. Construction Company 2019 (23) G.S.T.L. 429 (App. A.A.R.-GST), Appellate Authority For Advance Ruling Under GST, Gujarat, has held as under:-

10.6 Section 2(52) of the CGST Act, 2017 and the GGST Act, 2017 defines the term 'goods' as every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply. The work of the appellant falls within the definition of 'works contract' as given under Section 2(119) of the CGST Act, 2017 and the GGST Act, 2017 as the construction of pipeline network becomes immovable property. Therefore, even if the contract of the appellant was on work-in-process stage on the appointed day, the same would not be covered within the terms 'semi-finished or finished goods' as the term 'goods' covers movable property and not immovable property.

10.7 In view thereof, the appellant is not entitled to avail input tax credit of Central Excise duty and VAT paid on pipes, under sub-sections (1) and (6) of Section 140 of the CGST Act, 2017 and the GGST Act, 2017.

I find that as per Section 2(59) of the CGST Act, 2017, Inputs means any goods other than capital goods used or intended to be used by a supplier in course of furtherance of business. Whereas as per Section 2(52) of the said Act "Goods" means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply.

5(v). I further refer the letter F.No.381/274/2017, dated 27-2-2018 issued by the Directorate General of Audit, New Delhi. I find that the said letter was issued in a case of M/s. ABC wherein it was noticed during the audit that the said assessee has taken transitional credit of inputs (bricks, TMT bars and rods, cement etc) held in stock as on 30-6-2017 as well as on inputs contained in their building under development. The DG



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(Audit), referring to the provisions of Section 140 (3) of CGST Act, 2017 clarified as under;

As per Section 2 (59) of the said Act, 'inputs' means any goods other than capital goods used or intended to be used by a supplier in course of furtherance of business. As per Section 2 (52) of the said Act, 'Goods' means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply. M/s. ABC referred to Section 140 (3) of the CGST Act, 2017 and submitted that they availed the credit of Rs.59.24 lakh in Tran 1 against the inputs contained in their finished goods or semi finished goods (i.e. their buildings under development) held in stock on the appointed day. The contention of the assessee does not appear to be correct as a building under construction being attached to earth cannot be called 'goods' in terms of definition as per Section 2(52) mentioned above and in terms of various case laws under erstwhile Central Excise Act, 1944. Therefore it is appears that in the case of building construction, the transitional credit of inputs already used in construction and contained in WIP as on 30-6-2017 is not admissible.

5(vi). In view of above, I find that the provisions of Section 140(3) of CGST Act, 2017 allows transitional credit of inputs contained in semi-finished and finished goods in stock as on appointed day only to the specified class of persons. However, clarification issued by DG (Audit) categorically rules out transitional credit of inputs already used in construction of building in stock and contained in work in progress as on 30-6-2017 on the ground that such buildings does not fall under the definition of 'goods' given under Section 2(52) of CGST Act, 2017 under which 'goods' is defined to mean only movable property.

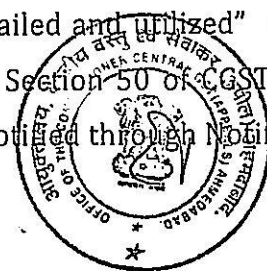
5(vii). Concurrent reading of Section 140(3) of CGST Act, 2017, Section 2(52) of CGST Act, 2017 and clarification issued by DG (Audit) leads that, the term 'goods' given under Section 140 (3) of CGST Act, 2017 means every kind of movable property. Therefore, to qualify for availing transitional credit of eligible duties of input contained in semi-finished



or finished 'goods' in terms of Section 140(3), such goods ought to be movable goods. I find that in this case, transitional credit of Rs.7,40,712/- was availed on inputs already used in such buildings/ structures and contained in under construction buildings/structures (work in progress). Such buildings/structures are undoubtedly immovable goods. Since Section 140(3) read with Section 2(52) allows transitional credit only on inputs used finished/semi-finished goods of movable nature, I find that transitional credit of Rs.7,40,712/- availed on inputs used in such buildings/structures is not admissible. I further find that the registered person who is eligible for any abatement under CGST Act cannot claim the credit under reference in view of the condition (v) of Section 140(3) of CGST Act, 2017. Therefore, I do not find any infirmity in the findings of the adjudicating authority disallowing and ordering recovery of transitional credit availed on inputs used in such under-construction buildings / structures in stock as on 30-6-2017.

I further find that the appellant in their appeal memorandum has stated that they are not disputing eligibility *or* ineligibility of TRAN-1 credit in term of Section 140 of CGST Act, 2017 being contentious issue and divergent interpretation of the same. They mentioned that it is eligible *or* not is relevant for those who availed and utilized the said credit. In their case, they have availed the credit in TRAN-1 but reversed the same later without utilizing the same at any point of time along with other ITC in balance in the month of September, 2020 on completion of their project.

5(viii). On carefully going through the submissions of appellant & documents submitted duly supported by the CA Certificate UDIN: 21140276AAAADR4093, dated 19.10.2021 issued by CA Meet Jadawala [M No.140276], F-612-614, Titanium City centre, Nr. Sachin Tower, 100 Ft. Anandnagar Road, Satellite, Ahmedabad, I find that the credit of inputs used into finished/semi-finished goods taken in TRAN-1 of Rs.7,40,712/- had already been reversed by the appellant in the GSTR-3B of September, 2020 filed on 20.10.2020 wherein credit of Rs.7,40,712/- was included in ITC reversal of Rs. 85,00,000/- . I further find that the appellant has not utilized the said credit inputs used into finished/semi-finished goods and the same were lying unutilized till they reversed the same. The appellant has contended that interest is levied only on "ineligible ITC availed and utilized" and not on "ineligible ITC availed" and referred to the amendment of Section 50 of CGST Act, 2017 done through Section 110 of Finance Bill 2022, which was notified through Notification No.



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09/2022- Central Tax dated 05.07.2022. They also contended that the disputed credit has already been reversed in September, 2020, the interest is not payable on the ITC as the same was not utilized, therefore penalty of Rs. 74,071/- will also not be applicable.

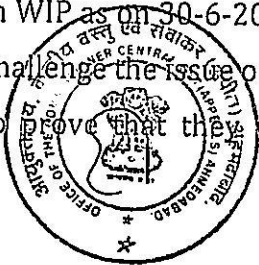
5 (ix). Considering the foregoing facts, I hereby referred the provisions of Section 50 (3) of the CGST Act, 2017, the same is as under:-

SECTION 50 (3) :- Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent, as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed.]

[As per Section 110 of the Finance Bill, 2022 this amendment has been with effect from 1st July, 2017, which has been notified vide Notification No. 09/2022-Central Tax, dated 05.07.2022.]

In view of above, it is abundantly clear that interest is leviable only if the Input Tax Credit has been wrongly availed and utilized. In the present matter, the appellant availed the ITC in the Electronic Credit Ledger through TRAN-1 but have not utilized the same till 30.09.2020 i.e. the month of filing GSTR-3B showing reversal of the said Input Tax Credits taken in TRAN-1. Further, I find that the balance of CGST in Electronic Credit ledger was never fall short of the disputed amount of credit for the period when TRAN-1 was filed i.e. on 27.12.2017 till the date of reversal i.e. 30.09.2020. I find that the adjudicating authority has also not alleged at any point of time that the said wrongly availed credit of inputs used in finished/semi-finished goods was ever utilized. Therefore, I find that interest is not leviable in the present case.

5(x). The appellant has transited credit of Rs.7,40,712/- taken on inputs used in semi-finished / finished goods on 27.12.2017. Directorate General of Audit, CBIC, New Delhi vide letter F.No.381/274/2017 clarified on dated 27-2-2018 that in the case of building construction, the transitional credit of inputs already used in construction and contained in WIP as on 30-6-2017 is not admissible. I further find that the appellant donot want to challenge the issue on merit that whether such transitional credit is eligible or not rather to
to prove that they voluntarily reversed the credit without utilization of the same. I




further find that the appellant has paid the disputed credit Rs.7,40,712/- taken in TRAN-1 on inputs used in semi-finished / finished goods [(i.e. building under development)] which has also been certified vide Chartered Accountants Certificate UDIN: 21140276AAAADR4093, dated 19.10.2021 issued by CA Meet Jadawala [M No.140276], Ahmedabad. Therefore, in the above circumstances, I am not in agreement with the adjudicating authority's findings of contravention of provisions under Section 140 of CGST Act as ground for imposing penalty in this case under Section 122 readwith Section 73 of CGST Act. I find that it is improper to penalize a tax payer once he has voluntarily paid such dues much before the issue of the show cause notice. Further, I find that in terms of Section 73(5) & 73(8) of CGST Act, 2017 when tax/duty is discharged with interest (in the present case interest is not charged) before the issuance of SCN, imposing penalty in the case of voluntarily reversal of the credit of Rs.7,40,712/- would not be sustainable. Hence, I find that penalty is also not imposable upon the appellant.

6. In view of the above discussions, I upheld the impugned order confirming the demand of Rs.7, 40,712/-. However, I set aside the demand of interest and penalty imposed by the adjudicating authority. The impugned order is modified to the above extent. Hence, the appeal is partially allowed and partially rejected.

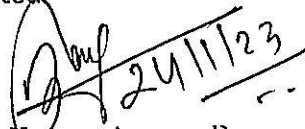
7. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

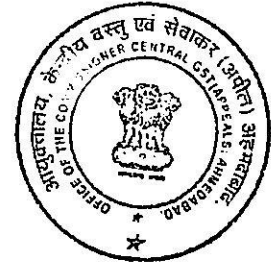
The appeal filed by the *appellant* stands disposed of in above terms.


(Mihir Rayka)
Additional Commissioner (Appeals)

Date: 23.01.2023

Attested


(Ajay Kumar Agarwal)
Assistant Commissioner [In-situ] (Appeals)
Central Tax, Ahmedabad.



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By R.P.A.D.

To,
M/s. Sahjanand Buildtech LLP,
Survey No.717/1, FP No.211/214/215,
Beside Science Square, Science City Road,
Sola, Ahmedabad,
Gujarat-380060

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C. Ex., Appeals, Ahmedabad.
3. The Commissioner, CGST & C. Ex., Ahmedabad-North.
4. The Assistant Commissioner, CGST & C.Ex, Division-VI [S.G.Highway -West],
Ahmedabad-North.
5. The Superintendent [System], CGST (Appeal), Ahmedabad.
- ✓ 6. Guard File.
7. P.A. File



