



सत्यमेव जयते

आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.
GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
Phone: 079-26305065 Fax: 079-26305136
E-Mail : commrappl1-cexamd@nic.in



By Regd. Post

DIN NO. : 20230664SW000000FB30

SUBJECT: CORRIGENDUM TO ORDER-IN-APPEAL PASSED IN THE MATTER OF APPEAL FILED BY M/S PIRAMAL PHARMA LTD., AGAINST ORDER-IN-ORIGINAL NO. ZL2412220217026 DATED 16.12.2022 ISSUED BY THE ASSISTANT COMMISSIONER, CGST, DIVISION-IV, AHMEDABAD NORTH COMMISSIONERATE:

In the **Order-In-Appeal No. AHM-CGST-002-APP-ADC-16/2023-24** dated **08.06.2023** passed by the Additional Commissioner, in the matter of appeal filed by M/s Piramal Pharma Limited, against Order-in-Original No. ZL2412220217026 dated 16.12.2022 issued by the Assistant Commissioner, CGST, Division-IV, Ahmedabad North Commissionerate, following is wrongly mentioned due to typographical error:-

(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-CGST-002-APP-ADC-16/2023-24, dtd 08.06.2023
(घ)	अपील कर्ता का नाम एवं पता Name & Address of the appellant / Respondent	M/s. Piramal Pharma Limited, Plot No. 18, Pharmaceutical SEZ, Matoda, Ahmedabad : 382213.

The above may be read as under:-

(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-CGST-002-APP-ADC-17/2023-24, dtd 08.06.2023
(घ)	अपील कर्ता का नाम एवं पता Name & Address of the appellant / Respondent	M/s. Piramal Pharma Limited, Plot No. 18, Pharmaceutical SEZ, Matoda, Ahmedabad : 382213.

(Adesh Kumar Jain)
Joint Commissioner (Appeals)

F. No.- GAPPL/ADC/GSTP/469/2023-Appeal

Date: 22.06.2023

To

M/s Piramal Pharma Limited,
Plot No. 18, Pharmaceutical SEZ, Matoda, Ahmedabad : 382213.

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C. Excise, Appeals, Ahmedabad.
3. The Commissioner, Central GST & C. Ex., Ahmedabad-North Commissionerate.
4. The Additional Commissioner, Central GST & C. Ex., Ahmedabad-North Comm'te.
5. The Deputy/Assistant Commissioner, CGST & C. Ex, Division-IV, Ahmedabad North.
6. The Additional Commissioner, Central Tax (System), Ahmedabad North.
7. The Superintendent (Systems), CGST Appeals, Ahmedabad, for publication on website.
8. Guard File. / P.A. File.



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Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
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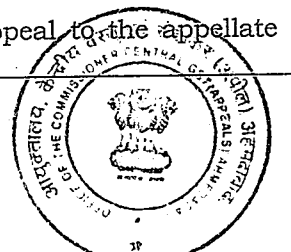


By Regd. Post

DIN NO. : DIN-20230664SW0000111F18

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/469/2023 / 2058 - 67
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-CGST-002-APP-ADC-16/2023-24, dtd 08.06.2023
(ग)	पारित किया गया / Passed By	श्री मिहिर रायका, संयुक्त आयुक्त अपील Shri Mihir Rayka, Additional Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	08.06.2023
(ङ)	Arising out of Order-in-Original No. ZL2412220217026 dated 16.12.2022 issued by Assistant Commissioner, Central GST, Division-IV, Ahmedabad North Commissionerate.	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Piramal Pharma Limited, Plot No. 18, Pharmaceutical SEZ, Matoda, Ahmedabad - 382 213

(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.
(i)	Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying - (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 <u>twenty five per cent</u> 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 अपीलार्थी 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 Piramal Pharma Limited, Plot No. 18, Pharmaceutical SEZ, Matoda, Ahmedabad - 382 213 (hereinafter referred as '*Appellant*') has filed the present appeal against Order No. ZL2412220217026 dated 16.12.2022 passed in the Form-GST-RFD-06 (hereinafter referred as '*impugned order*') rejecting refund claim of Rs. 46,75,917/-, issued by The Deputy/ Assistant Commissioner, CGST & CX, Division-IV, Ahmedabad North Commissionerate (hereinafter referred as the '*adjudicating authority/refund sanctioning authority*').

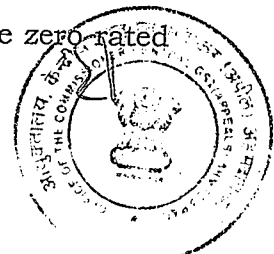
2(i). Briefly stated the facts of the case is that the '*Appellant*' is holding GST Registration - GSTIN No. 24AALCP0909M1Z7 has filed the present appeal on 17.01.2023. The '*Appellant*' in the appeal memo stated that they had filed refund application amounting to Rs. 50,77,041/- on account of "Export of goods / service - without payment of tax (accumulated ITC) in Form GST-RFD-01 dated 21.10.2022 vide ARN No. AA241022085832H for the period from September-21 to March-22. In response to said refund claim a show cause notice No. ZK2411220144725 dated 15.11.2022 was issued to the '*Appellant*'. In the said SCN it was mentioned that the claimant is eligible for refund of Rs. 401124/- and balance refund claim of Rs. 46,75,917/- is liable to be rejected on the below mentioned grounds/ discrepancies:

- Many entries of BRC/FIRC are not uploaded for the claim period. Where the copy of BRC/FIRC are found uploaded against the Export invoice, the total value of the Export of Service comes to Rs. 10,39,76,743/- (after considering the Credit Note / Debit Note issued during the period).
- The claimant has claimed "Turnover of zero rated Supply" to the tune of Rs. 1,31,60,37,977/- (after considering the Credit Note / Debit Note issued during the period). Accordingly, Rs. 1,39,76,743/- is required to be considered, for which copy of BRC/ FIRC are found uploaded.

2(ii). Further, the '*Appellant*' was asked to furnish reply to the Show Cause Notice (SCN) within 15 days from the date of service of SCN and opportunity for a personal hearing was not offered to the '*Appellant*'. Thereafter, the *adjudicating authority* has sanctioned the refund amount Rs. 4,01,124/- and rejected the refund amounting to Rs. 46,75,917/- out of Rs. 50,77,041/- vide *impugned order* on the basis of grounds mentioned in the SCN.

2(iii). Being aggrieved with the impugned order the appellant has filed the present appeal on 17.01.2023 wherein they contended that -

- The appellant has filed refund claim considering the zero rated turnover of Rs. 13116037977/- whereas the department has considered the zero rated

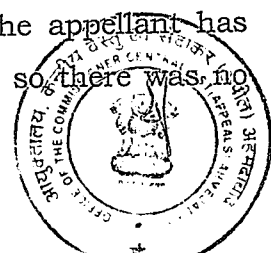


turnover of Rs. 103976743/- as per below working, which is apparently wrong :

Description	Amount (in Rs.)
Total turnover of Zero rated supply wherein BRC/FIRC found uploaded	244494864
Minus (-) Credit Note Values	142438699
Plus (+) Debit Note Value	1920578
Net Total Turnover of Zero Rated Supply (Considered for Refund Calculation Purpose)	(244494864 - 142438699 + 1920578) = 103976743

The department has wrongly taken the amount of Rs. 244494864/- as Zero Rated Sales for which the BRC has been submitted and accordingly the calculated adjusted turnover for the refund formula is also incorrect.

- The appellant was having total zero rated sales against LUT is Rs.1316037977/- which consist of sales plus debit note and minus credit notes i.e net amount after credit note and debit note. In this regard, the appellant has submitted
 - (1) list of sales invoices for which BRC/FIRC had been submitted (Rs.1316411832/-)
 - (2) list of sales invoice for which BRC/ FIRC had not been submitted (Rs. 126757741/-) . Total Sales = Rs. 1443169573/- (Rs. 1316411832/- + Rs. 126757741/-)
 - (3) The list of debit notes Rs. 1920578/-
 - (4) The list of credit notes Rs. 129052174/-
- The appellant further submitted that they had submitted total BRC/FIRC for Rs. 1443169573/- against which they had already submitted the BRC of Rs. 1316411832/- as per the list of sales invoices for which BRC/FIRC submitted. The appellant had not submitted BRC/FIRC for sales of Rs. 126757741/-.
- The appellant has submitted all the BRC/FIRC of Rs. 1316411832/- against the export of service as per Rule 89(2) (b) & 89(2) (c) under CGST Act, 2017 as amended from time to time. They further drawn kind attention towards the fact that when export services had not been accepted then appellant had issued credit note, so FIRC has not been there for such transaction.
- The reconciliation of total turnover is Rs. 1316411832/- (invoices with BRC/FIRC) + Rs. 12,67,57,741/- (invoices without BRC – issued credit notes during the period) + Rs. 19,20,578/- (debit note) – Rs. 129052174 (credit notes including where BRC has not been in receipt) = Total Zero Rated Turnover = Rs. 1,31,60,37,977/-. Thus the sales without BRC amount to Rs .12,67,57,741/- against that credit note amount to Rs. 12,90,52,714/-, set off against each other. While calculating the turnover, the appellant has taken into account credit notes also. Its export of service so there was no



question of FOB value, whole turnover has been FOB value only. Therefore the net total turnover has been Rs. 1,31,60,37,977/- and accordingly refund has been claimed by the appellant.

- If the adjusted turnover amount of Rs. 1316037977/- has been considered, the working of admissible refund is as under :

Zero Rated Turnover = Rs. 1,31,60,37,977/- (As per Statement 3 – FOB value)

Net Input Tax Credit = Rs. 57,02,501/-

Adjusted Total Turnover = Rs. 1,47,81,65,606/-

Eligible Refund Calculation = $\frac{(\text{Zero Rated Turnover}) * (\text{Net Input Tax Credit})}{\text{Adjusted Total Turnover}}$

$$= \frac{(1316037977) * (5702501)}{1478165606}$$

$$= \text{Rs. } 50,77,041/-$$

- From the above, it is clear that the appellant has rightly claimed the refund of Rs. 50,77,041/- and accordingly the refund is also allowable to the appellant.
- The appellant submitted that the department has passed the refund order without giving an opportunity of being heard to the appellant, the department has not granted PH in this matter before passing the order.

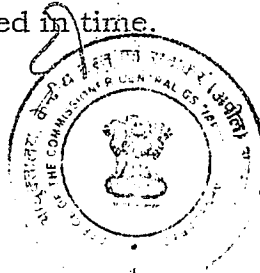
The appellant in the appeal memorandum has requested to set aside the refund order passed by the adjudicating authority with consequential relief.

Personal Hearing:

3. An early personal hearing in the matter was requested by the appellant vide their letter dated 13.03.2023. Accordingly, a personal hearing was held on dated 05.04.2023 in the matter. Mr. Vipul Kandhar, Chartered Accountant, appeared personally on behalf of the appellant before the appellate authority. He stated that they have not been given the opportunity of being heard. He is also submitting the additional submission. They have nothing more to add to it.

Discussion and Findings:

4(i). I observed that in the instant case the "impugned order" is of 16.12.2022 and appeal is required to be filed within three months time limit as per Section 107(1) of the CGST Act, 2017. The present appeal is filed on 17.01.2023, therefore as per Section 107(1) of the CGST Act, 2017, I find that the present appeal is considered to be filed in time.



4(ii). I have carefully gone through the facts of the case and the submissions made by the appellant, that the main issue in this case is whether the impugned order passed by the adjudicating authority is proper and legal or otherwise? Further, I find that the appellant contended and re-iterated in the personal hearing that the refund claim is rejected without giving a proper opportunity of being heard to the appellant. Thus, the principle of natural justice have been violated.

4(iii). I have carefully gone through the facts of the case available on records, submissions made by the 'Appellant' in the Appeal Memorandum and written submissions. I find that the 'Appellant' had preferred the refund application vide ARN NO. AA241022085832H dated 21.10.2022 in Form GST-RFD-01 for Rs. 50,77,041/- on account of "Export of goods / service - without payment of tax (accumulated ITC) for the tax period September-21 to March-2022. Subsequent to the said refund application, a Show Cause Notice No. ZK2411220144725 dated 15.11.2022 was issued to the appellant proposing rejection of refund claim on the grounds/ discrepancies mentioned below:

- Many entries of BRC/FIRC are not uploaded for the claim period. Where the copy of BRC/FIRC are found uploaded against the Export invoice, the total value of the Export of Service comes to Rs. 10,39,76,743/- (after considering the Credit Note / Debit Note issued during the period).
- The claimant has claimed "Turnover of zero rated Supply" to the tune of Rs. 1,31,60,37,977/- (after considering the Credit Note / Debit Note issued during the period). Accordingly, Rs. 1,39,76,743/- is required to be considered, for which copy of BRC/ FIRC are found uploaded.

Thereafter, the appellant submitted their reply to the said SCN on dated 28.11.2022 which was not considered by the adjudicating authority. Subsequently, the said refund claim was partially allowed i.e sanctioned amount Rs. 4,01,124/- and partially rejected i.e Rs. 46,75,917/- by the *adjudicating authority* vide *impugned order* on the basis of reasons mentioned in SCN without offering an opportunity of being heard in person. It is further also observed that the sanctioning authority has rejected the refund claim without being heard to the appellant.

Further, I find that the appellant has submitted copies of

- 1) The list of sales invoices with BRC/FIRC amounting to Rs.131,64,11,832/- as Annexure-A
- 2) The list of sales invoice without BRC/ FIRC amounting to Rs. 126757741/- as Annexure-B.
- 3) The list of Credit Notes Rs. 129052174/- as Annexure -C
- 4) The list of debit notes Rs. 1920578/- as Annexure-D

in their additional submissions made on 5th



5. Further, I find that the appellant in the present appeal contended that they are eligible for refund amounting to Rs. 50,77,041/- under the category "Export of Goods / Services - w/o - Payment of Tax (Accumulated ITC)" on account of accumulated ITC on Export of goods & Services without payment of Tax for the tax period September 2021 to March 2022, as per Section 54 (3) of the CGST Act, 2017 and they have filed the refund application within prescribed time limit for the relevant period. The relevant provision of Section 54 of CGST Act, 2017, is reproduced as under:

Section 54. Refund of tax. - *

(1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed:

Provided that a registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in ¹[such form and] manner as may be prescribed.

(2)

(3) Subject to the provisions of sub-section (10), a registered person may claim refund of any unutilised input tax credit at the end of any tax period:

Provided that no refund of unutilised input tax credit shall be allowed in cases other than-

(i) zero rated supplies made without payment of tax;

(ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council:

PROVIDED FURTHER that no refund of unutilised input tax credit shall be allowed in cases where the goods exported out of India are subjected to export duty:

PROVIDED ALSO that no refund of input tax credit shall be allowed, if the supplier of goods or services or both avails of drawback in respect of central tax or claims refund of the integrated tax paid on such supplies. "

6. As regards to the appellant's submission that the impugned order is passed on the basis of without giving an opportunity of being heard to the appellant, I find that in the Show Cause Notice issued in the FORM-RFD-08 vide ZK2411220144725 dated 15.11.2022 for refund claim of Rs. 50,77,041/- for the period September 2021 to March 2022, the Adjudicating authority has given fifteen days time to the appellant to furnish their reply to the notice from the date of service of this notice. In pursuance to this SCN, the appellant has filed their reply of the SCN in the FORM GST



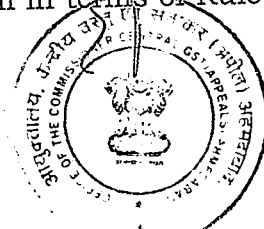
RFD-09 on 28.11.2022 well within fifteen days time given to them. I find that the adjudicating authority has rejected the refund claim on the grounds mentioned in the SCN, the reply of which has been submitted by the appellant. I find that there is no dispute with regard to the eligibility or entitlement of refund claimed by the appellant. Further, from the available records, I find that neither the appellant has been given an opportunity for being heard nor conducted any personal hearing in the matter by the adjudicating authority after issuance of Show Cause Notice. It is further observed that the refund sanctioning authority has rejected the refund claim without being heard to the appellant before rejecting the refund claim and passed the impugned order.

In this regard, I refer to the Rule 92(3) of the CGST Rules, 2017, the same is reproduced as under:

*(3) Where the proper officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as refund is not admissible or is not payable to the applicant, he shall issue a notice in **FORM GST RFD-08** to the applicant, requiring him to furnish a reply in **FORM GST RFD-09** within a period of fifteen days of the receipt of such notice and after considering the reply, make an order in **FORM GST RFD-06** sanctioning the amount of refund in whole or part, or rejecting the said refund claim and the said order shall be made available to the applicant electronically and the provisions of sub-rule (1) shall, mutatis mutandis, apply to the extent refund is allowed:*

Provided that no application for refund shall be rejected without giving the applicant an opportunity of being heard.

In view of above legal provisions, "no application for refund shall be rejected without giving the applicant an opportunity of being heard". In the instant case, on going through copy of the impugned order, I find that there is no evidence available on records that in the impugned order an opportunity have been given to the appellant to be heard in person or conducted any personal hearing before passing the impugned order / rejecting the refund claim. This is evident that the adjudicating authority has concluded the refund matter without giving an opportunity of being heard to the appellant. Therefore, I find that the adjudicating authority has violated the principle of natural justice in passing the impugned order under which rejected the refund claim without giving the appellant a reasonable opportunity of being heard. Further, I am of the view that speaking order should have been passed by giving reasonable opportunity of being heard in the matter to the 'Appellant' before rejecting the refund claim in terms of Rule 92(3) of the CGST Rules, 2017.



7. For this, I place the reliance in the case of (1) M/s. TTEC India Customer Solutions Pvt Ltd Vs Deputy Commissioner of Sales Tax, Circle-2 [2022 (61) G.ST.L. 11 (Guj.)], wherein the H'ble Gujarat High Court held that

"12.1 Non-availment of the opportunity of hearing, more particularly when it affects adversely the petitioner and exceeds the scope of show cause notice, the order deserves indulgence.

13. Noticing the fact that the grievance is with regard to the non-availment of opportunity of hearing and being a breach on procedural side, let the same be ordered to be cured without quashing and setting aside the show cause notice itself.

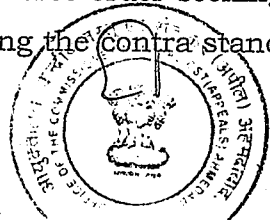
13.1 From the foregoing discussion, we deem it appropriate to quash and set aside the order and direct the respondent authority to avail an opportunity to the petitioner in relation to the show cause notice dated 16/18-3-2021 to schedule a day for hearing and if the physical hearing is not permitted, the authority concerned shall virtually hear the petitioner and decide the matter in accordance with law bearing in mind the basic requirement."

(2) In the case of Assistant Commissioner, Commercial Tax Department Vs. Shukla & Brothers reported at 2010 (254) E.L.T. 6 (SC)] = 2011 (22) STR 105 (SC), the H'ble Supreme Court held that :

"9. The doctrine of audi alteram partem has three basic essentials. Firstly, a person against whom an order is required to be passed or whose rights are likely to be affected adversely must be granted an opportunity of being heard. Secondly, the concerned authority should provide a fair and transparent procedure and lastly, the authority concerned must apply its mind and dispose of the matter by a reasoned or speaking order....."

13. The principle of natural justice has twin ingredients; firstly, the person who is likely to be adversely affected by the action of the authorities should be given notice to show cause thereof and granted an opportunity of hearing and secondly, the orders so passed by the authorities should give reason for arriving at any conclusion shown proper application of mind. Violation of either of them could in the given facts and circumstances of the case, vitiate the order itself."

8. I find that the adjudicating authority has not given opportunity for the appellant being heard before rejecting the refund claim. The fact that cannot be denied is that the impugned order has not emerged as a culmination of a complete and robust judicial process. It is an established Law that an adverse order seeking to reject the refund claim shall not be passed without considering the ~~contra~~ stand

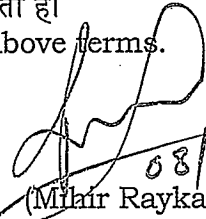


of the aggrieved. The appellant also has canvassed substantial submissions to reinforce their case against rejection of refund that has not been considered by the adjudicating authority. I therefore consider it to be legal and proper to set aside the impugned refund order.

9. Therefore, the *adjudicating authority* is hereby directed to process the refund application of the *appellant* by following the principle of natural justice. The '*Appellant*' is also directed to submit all relevant documents/submission before the *adjudicating authority*.

10. In view of above discussions, the *impugned order* passed by the *adjudicating authority* is set aside for being not legal and proper and accordingly, I allow the appeal of the "*Appellant*" without going into merit of all other aspects, which are required to be complied by the claimant in terms of Section 54 of the CGST Act, 2017 read with Rule 89 of the CGST Rules, 2017.

11. 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.


08/06/23
(Mihir Rayka)

Additional Commissioner (Appeals)

Date: 08-06-2023

Attested


08/06/2023

(Tejas J Mistry)
Superintendent,
CGST, Appeals, Ahmedabad

By R.P.A.D.

To,
M/s Piramal Pharma Limited,
Plot No. 18, Pharmaceutical SEZ,
Matoda, Ahmedabad - 382 213

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-IV, Ahmedabad North.
5. The Additional Commissioner, Central Tax (System), Ahmedabad North.
6. Guard File / P.A. File

