



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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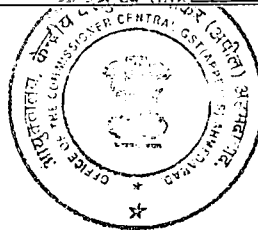
आज़ादी का
अमृत महोत्सव

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DIN NO. : 20230564SW000000DFA9

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/133/2023 / 953-59
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-CGST-002-APP-ADC-03/2023-24 and 28.04.2023
(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	02.05.2023
(ङ)	Arising out of Order-In-Original No. GST/D-VI/O&A/212/IOC/AM/2022-23 dated 07.10.2022 passed by The Assistant Commissioner, Division-VI, Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Indian Oil Corporation Ltd., 205, Indian Oil Bhawan, Near Sola Flyover, Sola, Ahmedabad-380060

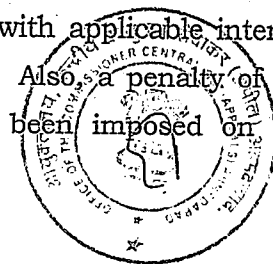
(A)	इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष अपील दायर कर सकता है। Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.
(i)	National Bench or Regional Bench of Appellate Tribunal framed 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.
(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 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. Indian Oil Corporation Limited, 205, Indian Oil Bhawan, Near Sola Flyover, Sola, Ahmedabad - 380 060 (hereinafter referred to as the "appellant") has filed the appeal on 05.01.2023 against Order-in-Original No. GST/D-VI/O&A/212/IOC/AM/2022-23 dated 07-10-2022 (hereinafter referred to as the "impugned order") passed by the Assistant Commissioner, CGST & C.Ex., Division-VI, Ahmedabad North Commissionerate (hereinafter referred to as the "adjudicating authority") for inadmissible credit of capital goods, availed in Transitional Credit (TRAN-1) amounting to Rs. 1,64,018/-.

2. Brief facts of the case in the present appeal is that the appellant registered under GSTIN 24AAACI1681G1ZV, are leading Central Government Public Sector Undertaking, engaged in business of supply of PETROLEUM OILS and GASES and falling under HSN Code 2710 which falls under the purview of Central Goods and Service Tax Act, 2017 ("CGST Act 2017") and availing benefit of Input Tax Credits on inputs, capital goods and inputs services under the CGST Rules, 2017. During the course of verification of TRAN-1 by CERA party, it was observed that the appellant has filed TRAN-1 return, wherein they have transited the CENVAT Credit in light of the Section 140 of the CGST Act, 2017 read with Rule 117 of the CGST Rules, 2017. The appellant has availed the credit under Table 6(a) of TRAN-1 application amounting to Rs. 11,35,76,931/-. After scrutiny of documents, the credit under Table 6(a) of TRAN-1 pertain to amount of un-availed cenvat credit in respect of capital goods carried forward to electronic credit ledger as Central Tax under Section 140(2) of the CGST Act, 2017. Scrutiny of detailed statement of Capital Goods credit, in Total -5 invoices which pertains to the period between March-2017 to June-2017, the appellant has claimed the credit of entire amount of capital goods, though 50% credit was not availed earlier. Since, the appellant had not availed the partial credit earlier, entire credit claimed in Table 6(a) to the tune of Rs. 1,64,018/- was in correct, in contravention to the transitional provisions of the CGST Act, 2017 and checks provided in Guidance Note issued by the Board vide letter D.O. F.No. 267/8/2018-CX.8 dated 14th March 2018. A Show Cause Notice No. GST/06/04-09/IOCL/O&A/2022-23/1149 dated 01.06.2022 was issued to the appellant on the grounds that the appellant has claimed the credit of entire amount of duty on capital goods, though 50% credit was not availed earlier. Thereafter, the appellant filed their submission dated 28.07.2022 stated that the appellant was indeed eligible and has rightly availed credit. Subsequently, the Order-In-Original No. GST/D-VI/O&A/212/IOC/2022-23 dated 07.10.2022 has passed by the adjudicating authority wherein confirmed the demand of Rs. 1,64,018/- alongwith applicable interest under Section 73 read with Section 121 of the CGST Act, 2017. Also, a penalty of Rs. 16,401/- under Section 122(2)(a) of the CGST Act, 2017 has been imposed on the appellant.



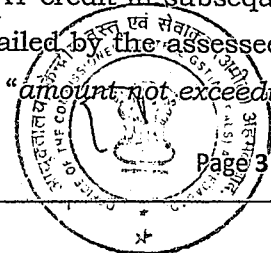
3. Being aggrieved with the impugned order, the appellant preferred the present appeal on 05.01.2023 on the following grounds:

- i. The impugned order confirming demand with interest and penalty is erred and the adjudicating authority has excessively relied on Guidance Note which is indicative in nature and has not considered the facts provided by the appellant in their written submission.
- ii. The adjudicating authority has not replied on provisions given under Section 140(2) of the CGST Act while concluding of imposing demand along with interest and penalty on the appellant. The appellant has rightfully taken CENVAT credit to "TRAN-1". Cenvat credit in respect of the following invoices have been taken to "TRAN-1". The subject goods were received in appellant's premises in Financial Year 2017-18 for which the appellant became eligible to claim CENVAT credit in FY 2017-18 itself as per the Cenvat Credit Rules, 2004:

Sr No	Invoice No	Invoice Date	Details of capital goods on which credit has been partially availed (Rs.)		Total eligible Cenvat Credit under existing law (in Rs.)	Total admissible as ITC of Central Tax (in Rs.)
			Value	ED / CVD		
1	3000002105	27.03.2017	67510	8439	8439	8438.81
2	3000000001	30.06.2017	68630	8579	8579	8578.69
3	3000000025	31.03.2017	555931	68491	69491	69491.37
4	3000000000	30.06.2017	707771	8846	8846	8846.34
5	3200012571	30.06.2017	549301	68663	68663	68662.73
	TOTAL					164028.94

From the above table, three invoices out of five are dated 30.06.2017 having value of Rs. 86,088/- and appellant had no choice other than to take CENVAT.credit to "TRAN-1".

- iii. The appellant further submitted that the subject case falls within the purview of provision of Sub-Section 2 of Section 140 of the CGST Act, 2017. The provisions of Section 140(2) makes it clear that eligibility to avail CENVAT credit on Capital Goods is based on the receipt thereof in the factory of the manufacturer and the manner of claiming thereof is to be tracked on the basis of financial year instead of tracking the same on period basis. Since the subject Capital Goods were delivered and received in the appellant's premises within the FY 2017-18, question of availing CENVAT credit in earlier year does not arise at all.
- iv. Further, as per Rule 4(2) of Cenvat Credit Rules, 2004, it is clarified that restriction is imposed for availing first 50% CENVAT credit in the financial year in which the Capital Goods is received in the premises of the appellant with a provision of availing balance 50% in subsequent Financial Years. There is no restriction / bar in availing 100% CENVAT credit in subsequent years if the first 50% Cenvat Credit has not been availed by the assessee in the year of receipt of Capital Goods. The expression "amount not exceeding"



indicates the maximum amount that can be availed in terms of Rule 4(2) of CCR 2004 but not the mandatory availment of 50% CENVAT credit on capital goods. Therefore, even if no credit is availed by the appellant, they are entitled to claim the balance credit i.e. 100% in any subsequent financial year from the FY in which the capital goods was received in the premises of the manufacturer.

- v. The Central Government has saved the accrued rights of the assessee by way of incorporating special provision through Section 174 in CGST Act, 2017. As per Section 174 of CGST Act, 2017 repeal of Central Excise Act shall not revive anything not in force or existing at the time of such repeal or affect any right accrued under repealed Acts. In the instant case, denial of right to avail CENVAT credit by the adjudicating authority and imposition of demand on appellant shall lead to reviving something which was not in force at the time of repeal of Central Excise Act, i.e. bar on availment of cenvat credit (i.e. contravention of Section 174(2) and is thereby affecting the right accrued to appellant under existing law to avail credit on receipt of goods in factory (contravention of Section 174(2)(c)).
- vi. The CBEC issued a detailed Guidance Note No. D.O.F. No. 267/8/2018-CX.8 dated 14.03.2018 to aid and assist the field offices in verification of transitional credit claimed in Form TRAN-1.

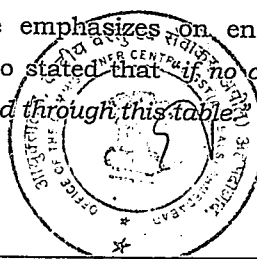
"In the guidance note, various checks were prescribed in relation to the various entries provided in various tables of TRAN-1 and according checks for table 6(a) (related with CENVAT credit on Capital Goods) were also prescribed. Checks related to table 6(a) is given below:

Sl. No.	Table No. in TRAN-1	Provision in CGST Act	Indicative list of nature of Credit
2	Col 11 of table 6(a)	140(2)	This table captures details of un availed credit of Duties on Capital Goods in the pre-GST era. Capital Goods credit was allowed to be availed in two installments of 50% each. This table is meant to be used by the taxpayers who have availed a portion of CENVAT credit on capital goods through ER or ST Return and not intend to avail remaining credit in respect of Capital Goods which has not been availed through the ER or ST return.

5. Checks of Table 6(a):

5.1 Check 4: Check that in table 6 only credit on Capital Goods not availed in any Return is taken. If the second installment of any credit of Duty on Capital Goods is taken through Return in table 5(a) and again the details are filled in table 6, it would lead to double credit getting taken. For example, the second installment of credit of Duty on Capital Goods where first installment credit was availed in 2016-17 and second installment can be availed in the financial year 2017-18 provided the second installment was not availed in any of the Return filed in the first quarter of 2017-18 under Central Excise or Service Tax. If no credit was availed earlier, credit of entire amount cannot be availed through this table....."

The adjudicating authority and CERA Audit Half Memo No. 74 placed reliance on the "Guidance Note Ref. No. D.O.F. No. 267/8/2018-CX.8 dated 14.03.2018. The checks lays down in guidance note emphasizes on ensuring non-availment of CENVAT credit twice. However, it also stated that if no credit was availed earlier, credit of entire amount cannot be availed through this table."



In view of the above, the appellant has established and has been duly accepted by relevant authorities that entire amount of 100% cenvat credit has been carried to TRANS-1 and no Cenvat Credit has been availed during the 1st qtr of the FY 2017-18, which rules out any chances of taking double credit. The guidance note is a mere directional approach for verification of TRAN-1 which the departmental officers have to adopt and in no case instruction/ checks under guidance note supersede provisions under Section 140 of the CGST Act and Section 174(2) of CGST Act. For this the appellant made reliance on the case laws:

- In the case of Kailash Chandra & Another Vs Mukundi Lal & ors [2002 (1) TMI 1324] in H^{ble} Supreme Court
 - In the case of Union of India Vs. Suksha International & Nutan Gems [1989 (1) TMI 316]
- v. The appellant has rightfully availed and carried CENVAT credit on subject Capital Goods in "TRAN-1" in line with the provisions of Section 140(2) and Section 174(2) of the CGST Act, 2017 for which the demand of interest under section 50 is not sustainable. Penalty under Section 122(2)(a) read with Section 73(1) of CGST Act, 2017 is also not imposable since the element of *mens rea* is missing in the instant case.
- vi. The demand of duty, interest and penalty may be dropped and the proceedings be set aside and with consequential relief to the appellant.

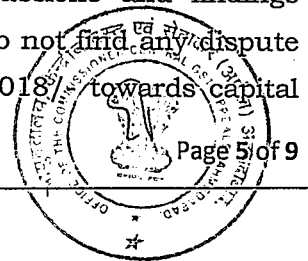
PERSONAL HEARING :

4. Personal hearing in the present appeal was held on 03.03.2023, Shri Rajesh Priyadarshi, Authorised Representative, appeared in person on behalf of the appellant in the present appeal. During P.H. he has submitted that they have nothing more to add their written submission till date.

DISCUSSION AND FINDINGS:

5. I have gone through the facts of the case, written submissions made by the 'appellant'. I find that the main issue to be decided in the instant case is whether the Transitional Credit of Rs. 1,64,018/- availed on capital goods should be allowed or not while submitting TRAN-1 under Section 140 of the CGST Act, 2017 read with Rule 117 of the CGST Rules, 2017 and demand of interest under section 50 and imposition of penalty under Section 122(2)(a) of CGST Act, 2017 is legal and proper or not?

5.1 I have carefully gone through the facts of the case available on records and submissions made by the 'appellant' in the appeal Memorandum. I find that the adjudicating authority is not disputing the entitlement or eligibility of credit of Rs. 1,64,018/- which was available to the appellant as per books of accounts and which was further claimed by the appellant under TRAN-1 immediately after rollout of GST. From the available records, submissions of the appellant as well as discussions and findings mentioned in the impugned order by the adjudicating authority, I do not find any dispute about the entitlement and eligibility of CENVAT credit of Rs. 1,64,018/- towards capital



goods received in the Financial Year 2017-18 which was claimed under TRAN-1 by the appellant by the adjudicating authority.

The appellant has given the details of invoices where it was received by them in their premises. The details are as under:

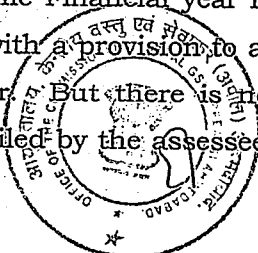
Sr No	Invoice No	Invoice Date	Details of capital goods on which credit has been partially availed (Rs.)		Total eligible Cenvat Credit under existing law (in Rs.)	Total admissible as ITC of Central Tax (in Rs.)
			Value	ED / CVD		
1	3000002105	27.03.2017	67510	8439	8439	8438.81
2	3000000001	30.06.2017	68630	8579	8579	8578.69
3	3000000025	31.03.2017	555931	68491	69491	69491.37
4	3000000000	30.06.2017	707771	8846	8846	8846.34
5	3200012571	30.06.2017	549301	68663	68663	68662.73
	TOTAL					164028.94

From the above table, I find that the subject goods were received by the appellant / in their premises in the Financial Year 2017-18 for which the appellant became eligible to claim credit in FY 2017-18 itself as per Cenvat Credit Rules, 2004. I also find that out of two invoices are received in the Financial Year 2017-18 itself and three invoices are of 30.06.2017 under which the appellant received the subject goods in their premises are also in FY 2017-18. So, from the available facts and records, I find that the material was delivered and received in the appellant's premises within FY 2017-18, question of availing CENVAT credit in earlier year does not arise as alleged by the adjudicating authority. For this, I refer to the relevant text of Rule 4(2) of the CENVAT Credit Rules, 2004:

Rule 4(2):

- (a) *The CENVAT credit in respect of Capital goods received in a factory or in the premises of the provider of output service at any point of time in a given financial year shall be taken only for an amount not exceeding fifty percent of the duty paid on such Capital goods in the same financial year.*
- (b) *The balance of CENVAT credit may be taken in any financial year subsequent to the financial year in which the capital goods were received in the factory of the manufacturer, or in the premises of the provider of output service, if the capital goods, other than components, spares and accessories, refractories and refractory materials, moulds and dies and goods falling under heading 6805, grinding wheels and the like, and parts thereof falling under heading 6804 of the First Schedule to the Excise Tariff Act are in possession of the manufacturer of final products, or provider of output services in such subsequent years.*

From the above, I find that it has been clarified that restriction of CENVAT Credit is imposed for availing initial 50% CENVAT Credit in the same Financial year in which the capital goods is received in the premises of the appellant with a provision to avail balance 50% of CENVAT Credit in the subsequent Financial Year. But there is no restriction regarding if the first 50% CENVAT Credit has not been availed by the assessee in the year



of receipt of Capital goods. It is not mandatory to avail 50% CENVAT credit (not exceeding fifty percent) of the duty paid on such capital goods in the same financial year. In the instant case, I find that the appellant has received the goods only in the FY 2017-18 and they are rightly entitled to avail CENVAT credit accrued to them in the year of receipt i.e FY 2017-18. To claim CENVAT credit is substantive right of the appellant in terms of CENVAT Credit Rules 2004 and they are entitled to take 100% CENVAT Credit in any substantial financial year.

Further, the adjudicating authority in the impugned order has mentioned the Guidance Note Ref. No. D.O.F. No. 267/8/2018-CX.8 dated 14.03.2018 issued by the CBIC. Before this, I refer to the Section 140(2) of the CGST Act, 2017 :

Section 140 of CGST Act, 2017:

" 140. (1) A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, the amount of CENVAT credit of eligible duties carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law within such time and in such manner as may be prescribed: Provided that the registered person shall not be allowed to take credit in the following circumstances, namely:—

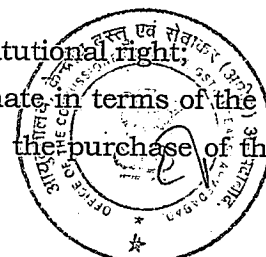
- (i) where the said amount of credit is not admissible as input tax credit under this Act; or
- (ii) where he has not furnished all the returns required under the existing law for the period of six months immediately preceding the appointed date; or
- (iii) where the said amount of credit relates to goods manufactured and cleared under such exemption notifications as are notified by the Government.

(2) A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, credit of the **unavailed CENVAT credit in respect of capital goods, not carried forward in a return, furnished under the existing law by him, for the period ending with the day immediately preceding the appointed day within such time and in such manner as may be prescribed:** Provided that the registered person shall not be allowed to take credit unless the said credit was admissible as CENVAT credit under the existing law and is also admissible as input tax credit under this Act.

Explanation.—For the purposes of this sub-section, the expression "unavailed CENVAT credit" means the amount that remains after subtracting the amount of CENVAT credit already availed in respect of capital goods by the taxable person under the existing law from the aggregate amount of CENVAT credit to which the said person was entitled in respect of the said capital goods under the existing law....."

5.3 I find that, the Section 140 of the CGST Act, 2017 provides

- (i) for a substantive right which cannot be curtailed or defeated on account of the procedural lapses;
- (ii) The entitlement of the credit of carry forward of the eligible duties is a vested right of the claimant;
- (iii) The right to carry forward the CENVAT credit is a constitutional right;
- (iv) It is arbitrary, irrational and unreasonable to discriminate, in terms of the time limit to allow the availment of the input tax credit with respect to the purchase of the goods and



services made in the pre-GST regime and post-GST regime and the same could be termed as violative of **Article 14** of the Constitution of India;

(v) By not allowing the right to carry forward the CENVAT credit for not revising the returns and not able to file the form GST TRAN-1 within the due date would definitely have a serious impact on the working capital of the appellant and such action could be termed as violative of **Article 19(1)(g)** of the Constitution of India;

(vi) The liability to pay GST on sale of stock or services availed carried forward from the previous tax regime without corresponding input tax credit would lead to double taxation on the same subject matter.

5.4 I refer to the decision by Madras High Court, in the case of **Tara Exports v. Union of India, reported in 2019 (20) G.S.T.L. 321 (Madras)**, where in the Madras High Court, has held as under :

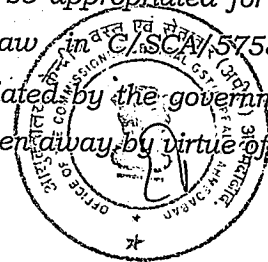
"8. GST is a new progressive levy. One of the progressive ideal of GST is to avoid cascading taxes. GST Laws contemplate seamless flow of tax credits on all eligible inputs. The input tax credits in TRAN-1 are the credits legitimately accrued in the GST transition. The due date contemplated under the laws to claim the transitional credit is procedural in nature. In view of the GST regime and the IT platform being new, it may not be justifiable to expect the users to back up digital evidences. Even under the old taxation laws, it is a settled legal position that substantive input credits cannot be denied or altered on account of procedural grounds."

5.5 I also further refer to the decision by the Gujarat High Court, in the case of **Indsur Global Ltd. v. Union of India, reported in 2014 (310) E.L.T. 833 (Gujarat)**, wherein the H'ble Gujarat High Court has held as under:

"41. C.B.E. & C. Flyer No.20, dated 1.1.2018 had clarified as under:

"(c) Credit on duty paid stock : A registered taxable person, other than manufacturer or service provider, may have a duty paid goods in his stock on 1st July 2017. GST would be payable on all supplies of goods or services made after the appointed day. It is not the intention of the Government to collect tax twice on the same goods. Hence, in such cases, it has been provided that the credit of the duty/tax paid earlier would be admissible as credit."

42. Article 300A provides that no person shall be deprived of property saved by authority of law. While right to the property is no longer a fundamental right but it is still a constitutional right. CENVAT credit earned under the erstwhile Central Excise Law is the property of the writ-applicants and it cannot be appropriated for merely failing to file a declaration in the absence of Law. It could have been appropriated by the government by providing for the same in the CGST Act but it cannot be taken away by virtue of merely framing Rules in this regard."




5.6 In view of the foregoing facts, I am of the opinion that the appellant is not deprived by their legitimate right and therefore allow to claim CENVAT credit of Rs. 1,64,018/- in form GST TRAN-1 so as to enable them to claim transitional credit of the eligible credit in respect of the capital goods received in their premises and also in their books of accounts on the appointed day in terms of Section 140 of the Act.

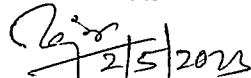
5.7 Further, I hold that the confirming the demand of wrongly availed Cenvat Credit and transitional credit of Rs. 1,64,018/- along-with interest under Section 50 of CGST Act, 2017 and imposing penalty under Section 122(2)(a) of the CGST Act, 2017 is not legal & proper. Hence, the appeal filed by the appellant is succeed on the grounds discussed above. Needless to say, the verification of transitional credit on merit is not examined in this proceedings. Therefore, any claim of transitional credit filed in consequence to this Order may be examined by the appropriate authority for its admissibility on merit in accordance with Section 140 of the CGST Act, 2017 and Rules made thereunder.

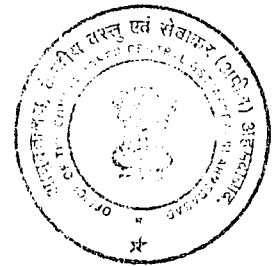
6. In view of above discussions, the *impugned order* passed by the *adjudicating authority* is set aside for being not correct, legal and proper and as per law to the above extent. Accordingly, I allow the appeal of the "Appellant" without going into the merit of all other aspects in terms of Section 140 of the CGST Act, 2017 read with CGST Rules, 2017.

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


(Mthir Rayka)
28/4/23

Additional Commissioner (Appeals)
Date: 28.4.2023

Attested

(Tejas J Mistry)
Superintendent,
Central Tax (Appeals), Ahmedabad



By R.P.A.D.
To
M/s. Indian Oil Corporation Limited,
205, Indian Oil Bhavan,
Near Sola Fly Over, Sola,
Ahmedabad - 380 060.

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, Commissionerate-Ahmedabad North.
4. The Dy / Assistant Commissioner, CGST & C.Ex, Division-VI, Ahmedabad North Commissionerate.
5. The Additional Commissioner, Central Tax (System), Ahmedabad North.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad, for publication of the OIA on website.
7. Guard File / P.A. File.

