



सत्यमेव जयते

आयुक्तकाकार्यालय  
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

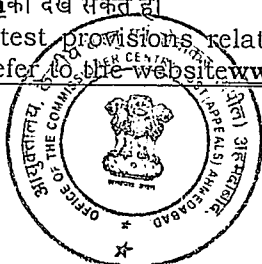


**By Regd. Post**

DIN NO.: 20230964SW000000DA15

(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/1184/2023 / 5155 - 92
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-CGST-002-APP-JC-46/2023-24 and 18.08.2023
(ग)	पारित किया गया / Passed By	श्री आदेश कुमार जैन, संयुक्त आयुक्त (अपील) Shri Adesh Kumar Jain, Joint Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	01.09.2023
(ङ)	Arising out of Order-In-Original No. 01/SUPDT/AR-V/DIV-III/RAM/2022-23 dated 30.01.2023 passed by The Superintendent, CGST, Range-V, Division-III, Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Global Nanotech Private Limited (GSTIN: 24AAFCG9993C1ZD), 306, Sanand-II, Industrial Estate, Sanand Ahmedabad, Gujarat-382110

(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) <u>Full amount of Tax, Interest, Fine, Fee and Penalty</u> 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 अपीलीय प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> 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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> .

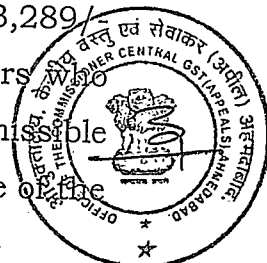


ORDER-IN-APPEAL

**BRIEF FACTS OF THE CASE :**

M/s. Global Nanotech Private Limited, 306, Sanand-II, Industrial Estate Sanand, Ahmedabad, Gujarat 382 110, (hereinafter referred to as "the appellant"), holding GSTIN 24AAF CG9993C1ZD has filed appeal against Order-In-Original No.01/SUPDT/AR-V/DIV-III/RAM/2022-23, dated 30.01.2023 (hereinafter referred to as the "impugned order" ) passed by the Superintendent, CGST & C.Ex., Range-V Division-III, Ahmedabad-North Commissionerate (hereinafter referred to as the "adjudicating authority").

2. The facts of this case are that the Appellant are engaged in the manufacture and supply of different kinds of Chemicals such as Digital Inks, Gel Pen Inks, Roller Ball Pen Inks etc. falling under HSN 3204. On culmination of GST Audit for the period from July 2017 to March-2019, Final Audit Report (FAR) No.GST 258 dated 08-12-2021 was issued to them by the Assistant Commissioner (Circle-6) CGST Audit, Ahmedabad. Out of the Audit paras raised vide the said FAR, one audit para remained unsettled as the Appellant did not agree with the said objection. According to the Audit Officers the Input Tax Credit (ITC) of CGST amounting to Rs.3,63,289/- + SGST of Rs.3,63,289/- availed on the basis of invoice No.G-47/2018-19 of Powergain Engineers provided Electrical Installation Service under Works Contract, is not admissible in terms of Section 17(5)(c) of CGST /GGST Act, 2017. The Taxable value of the said service received under the Works Contract is Rs.40,36,549/-.



3. Therefore, a Show Cause Notice F. No.VI/1(b)-427/IA/AP-39/Cir-VI/2020-21 dated 07-01-2022, asking them as to why:

- (I) wrong availment of inadmissible credit of CGST amount of Rs.3,63,289/- and SGST amount of Rs.3,63,289 (Total Rs.7,26,578/-) which was blocked under the provisions of Section 17(5)(c) of the CGST Act, 2017/Gujarat GST Act, 2017 should not be demanded and recovered from them under the provisions of Section 74(1) of the VGST Act, 2017,
- (II) Interest at appropriate rate should not be charged and recovered on the Tax mentioned at (I) above from them, under the provisions of Section 50 of the CGST Act, 2017/Gujarat CGST Act, 2017,
- (III) Penalty should not be imposed on them under the provisions of Section 122(2)(b) read with provisions of Section 74 of the CGST Act, 2017/Gujarat GST Act, 2017 on the proposed demand of tax as above.

4. The Adjudicating Authority vide Order-in-Original No. CGST/ A'bad North/ Div-VII/ ST/ DC/ 181/ 2020-21, dated 28.04.2022 has:

- (a) confirmed the demand of GST of Rs.7,26,578/- (CGST Rs.3,63,289/- + Gujarat GST Rs.3,63,289) availed and used wrongly in contravention of Section under Section 17(5)(c) of the CGST/GGST Acts, 2017 and ordered to recover the same from the appellant;
- (b) Ordered that appellant is liable to pay the said ITC along with interest under Section 50(3) of the CGST/GGST Acts, 2017;
- (c) imposed penalty in terms of Section 74 of the CGST/GGST Acts, 2017 read with section 122(2)(b) of the CGST/GGST Acts, 2017 on the appellant.

5. Being aggrieved, the appellant filed the present appeal on 07.03.2022 on the following grounds:-

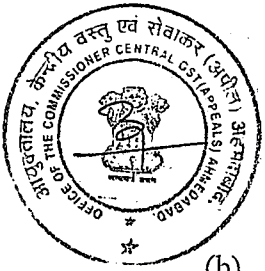
- (a) To allow ITC of Rs.7,26,578/- as it is pertaining to Plant & Machinery which is movable property. HSN Code 998736 related to Installation Services of electrical machinery and apparatus n.e.c. which is not blocked u/s 17(5)(c),

In the present case, Electric installation services received with Plant & Machinery. This electric installation is not pertaining to Immovable Property, that they have capitalized the same under fixed assets group other than Plant & Machinery. But it is just a mere presentation. They have taken depreciation at the rate of 15% under the Income tax under Plant and Machinery only,

- (b) Interest under Section 50(3) is not leviable as per Rule 88B (3) and Finance Act, 2022, wherein they have availed ITC but not utilized. They have provided electronic credit ledger since 01-07-2017 till the date of appeal i.e 04-03-2023, in support of their claim,
- (c) Penalty under Section 74 is not levied as they have rightly availed ITC, hence imposing penalty on account of suppression/wilful mis-declaration is not correct. They have not availed ITC with malafide intention or by reason of fraud or any wilful misstatement or suppression of facts. Issue is due to interpretation of law.

They have prayed to allow ITC amounting to Rs.7,26,578/- and remove the Interest as well as penalty on it.

**PERSONAL HEARING:**





F.No. : GAPPL/ADC/GSTP/1184/2023-APPEAL

three months time limit. Therefore, I find that the present appeal is filed within normal period prescribed under Section 107(1) of the CGST Act, 2017. Accordingly, I am proceeding to decide the case.

7.4. I find that the Appellant is registered under GSTIN 24AAF CG9993C1ZD and engaged in the business of supply of different kinds of chemicals such as Digital Textile inks, Gel Pen Inks, Roller Ball Pen Inks etc. falling under HSN 3204 from their Principal place of business i.e. Sanand and availing ITC. The Appellant has availed ITC of Rs.7,26,578/- (CGST+SGST) on an Invoice No. G-47/2018-19 dated 18-09-2018 of M/s Powergain Engineers for value of Rs.40,36,549/- which according to them is available under Section 17(5)(c) of the CGST/GGST Acts, 2017. The said invoice has been issued by M/s Powergain Engineers wherein the description is "Electrical Installation Services (Under Works Contract Services)" which is as per Work Order entered into between the appellant and M/s Powergain Engineers.

7.5 For this I refer to the "work order cum Purchase order for Electrification of our Unit at E-306 Sanand GIDC", dated 29-07-2016, entered into between the appellant and M/s Powergain Engineers, which is reproduced as under:

*" You shall be responsible for entire electrification at our site, including but not limited to:*

- *Installation of transformer, laying of cables, writing, layout and diagrams for the entire setup*
- *Procurement of all electrical equipments, cables, panel, transformer, fittings, lightings, etc.*
- *Liasoning with UGVCL or our electrical connection, including charging of power and getting all necessary approval from the Department for our agreed load,*
- *Providing drawings and designs for our site relating to cable layout, transformer, LT panel tranches, and any other relevant/necessary support to our side engineers and authorised personnel,*
- *Any other work related to electrification as mentioned in the annexure enclosed*

*Price : The total cost for the abovementioned P.O. shall be Rs.40 lacs plus taxes as applicable...."*

7.6 To understand whether ITC of Rs.7,26,578/- (CGST+SGST) is available under Section 17(5)(c) of the CGST/GGST Acts, 2017 or otherwise, I refer Section 17(5) (c) which is as under:

#### CHAPTER V INPUT TAX CREDIT

**"17. Apportionment of credit and blocked credits.—**



(5) Notwithstanding anything contained in sub-section (1) of section 16 and sub-section (1) of section 18, input tax credit **shall not be available in respect of the following, namely:—**

(c) works contract services when supplied for construction of an immovable property (other than plant and machinery) except where it is an input service for further supply of works contract service".

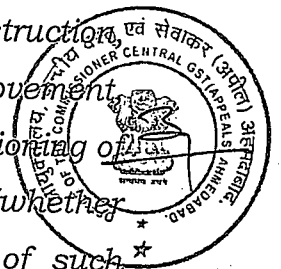
**Explanation.** — For the purposes of clauses (c) and (d), the expression "construction" includes re-construction, renovation, additions or alterations or repairs, to the extent of capitalisation, to the said immovable property;

.....  
**Explanation.** — For the purposes of this Chapter and Chapter VI, the expression "plant and machinery" means apparatus, equipment, and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes —

- (i) land, building or any other civil structures;
- (ii) telecommunication towers; and
- (iii) pipelines laid outside the factory premises".

7.7 As Works Contract service is involved in the above, I have to refer to the definition of the Works Contract as per CGST Act, 2017 which is as under:

"(119) —works contract means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any **immovable property** wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract".



7.8 I find that Immovable property has not been defined in the GST Act. The definition of Immovable property is given in Clause 3(26) of General Clauses Act, 1897 which says that "land and benefits arising out of land and things attached to earth permanently fastened to anything attached to the earth".

As per Section 3 of the Transfer of Property Act, 1882, the phrase "attached to earth" means:

- (a) Rooted in the earth, as in the case of trees and shrubs;
- (b) Imbedded in the earth, as in the case of walls or buildings;
- or
- (c) Attached to what is so imbedded for the permanent beneficial enjoyment of that to which it is attached.

7.9 The claim of the assessee that the ITC is available to them as electric installation services are received with plant and machinery, that the electric installation is not pertaining to immovable property and that they have capitalised the same under fixed assets group other than Plant & machinery, but it is mere presentation, that they have taken depreciation at the rate of 15% under Income Tax Act, under Plant and Machinery.

7.10 From the plain reading of the works contract entered into by the appellant, I find that the services received are not for further supply of works contract services. Also, I find that the Work Order is for entire electrification of their site and it appears there is no installation of Plant and machinery involved in the contract. Further in the Abstract Sheet attached with the Invoice G-47/2018-19 dated 18-09-2018 issued by M/s Powergain Engineers, there is no mention of any Plant and/or Machinery. I find that the services received are with regard to electrification of their entire unit, the description of which is as under :

*HT INSTALLATION WORK:*

- *supply and laying of cable,*
- *supply and erection of heat shrinkable type, cable and termination kit,*
- *Supply installation, testing and commissioning of outdoor type, oil*

*SWITCH SOCKET UNITS, STEEL STRUCTURE AND MISC. WORK*

- *supply, fabrication and erection of steel structures required for support of light fixtures, brackets for misc.electrical equipment and cable tray supports, made from rolled M.S. sections, including welding, bolting, riveting, supply of necessary anchor fasteners and grouting, including supply and application of one coat of antirust primer and two finishing coats of approved synthetic enamel paint,*

*DISTRIBUTION BOARD FOR LIGHTING AND POWER SOCKET,  
LT CABLE LAYING AND TERMINATION OF CABLE TRAYS,  
SAFETY EQUIPMENT,  
LIGHTING SYSTEM INSTALLATION,  
WIRING - LIGHTING, POWER SOCKETS, TELEPHONE DATA,  
CABLE ROUTE MARKER, EARTHING INSTALLATION,  
LIGHTING PROTECTION SYSTEM,  
ANCHOR FASTENERS, PIPES, MISC.WORK,  
HT INSTALLATION WORK.*

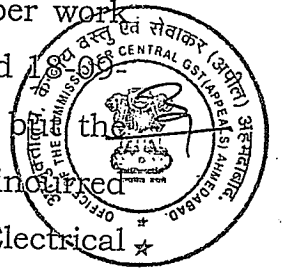


7.11 From the above descriptions in Abstract Sheets attached with the Invoice, I find that these electrical fittings are fitted installed and generally concealed/piped into the wall of the Unit and transfer of property in goods (whether in goods or some other form) is involved in the execution of such contract. These electrical fitting cannot be shifted intact from one place to another without dismantling/cutting the wire and switch board/removing the switches, therefore electrical fittings as part of electrical connections integrated into the electrical system/network of the Unit is immovable property. One cannot envisage a Unit/building without light and therefore by reason of this supply being essential and integral to the Unit, is to be treated as immovable property a subset within the immovable unit/building, treating the same as a whole set.

7.12 The Hon'ble Tribunal i.e. the CESTAT, Pr. Bench New Delhi in case of M/s Suresh Jaiswal Vs. Commissioner of Central Excise, Jaipur vide (2016 (42) S.T.R.97 (Tri-Del) has held that "Roads, airports, railway building, parks, electrical installation are clearly immovable properties".

7.13 I find that at no point of time, the appellant has established that the Plant & Machinery has been installed at their Unit vide the said work order. It is very clear from the description of services of Works Contract as per work order dated 29-07-2016 and the invoice No.G-47/2018-19 issued dated 18-09-2018, that it does not show involvement of any Plant & Machinery but the electrification of their Unit. Further capitalization of the expenditure incurred vide the Tax invoice No.G-47/2018-19 dated 18-09-2018 for "Electrical Installation Services" (Under Works Contract) which is fairly shown, and taking depreciation under the Income Tax Act under Plant & Machinery, does not change the classification of supply of services received under the works Contract as "movable property".

7.14 I find that, if works contract service is provided for "Plant & Machinery", then as per section 17(5) (c) the CGST Act, 2017, ITC for such works contract is available, whereas in the present case, as the Works Contract is provided for Electrification of the appellant's Unit (other than Plant & Machinery) which is immovable property as explained in foregoing paras, the ITC is blocked under section 17(5) (c) the CGST Act, 2017 and hence not available to the Appellant.





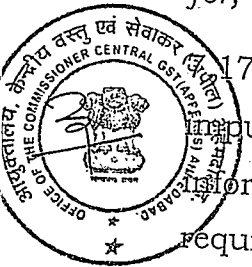
7.15 Thus, I am of the view that in the present case, the Electrification of the appellant's unit has been done as per the Work order dated 29-07-2016 i.e. under the works contract service which involves goods and some other form attached to their Unit and the same being essential and integral to the Unit becomes immovable property and the ITC for such service is blocked under Section 17(5)(c) of the CGST Act, 2017.

7.16. In the instant case, I find that the wrong availment of inadmissible credit of CGST amount of Rs.3,63,289/- and SGST amount of Rs.3,63,289 (Total Rs.7,26,578/-) has been demanded to be recovered from the appellant under the provisions of Section 74(1) of the VGST Act, 2017. I find that since the ITC availed is shown in the Returns filed by them, as a result reflecting the same in their Electronic Credit Ledger, cannot be ground to invoke the provisions of fraud or willful misstatement or suppression of fact. As to allege suppression, there should be non-declaration of facts or information in the return. The term 'suppression' in the explanation is defined as under:

*"For the purposes of this Act, the expression "suppression" shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made there under, or failure to furnish any information on being asked for, in writing, by the proper officer"*

7.17 I find that in the instant case, neither the demand notice nor the impugned order has brought out any non declaration or any additional information on record to allege suppression of facts, which the appellant were required to declare in their GSTR- Return, but failed to declare. I, therefore, find that the wrong availment of inadmissible credit of CGST amount of Rs.7,26,578/-made under Section 74 (1) is not sustainable as no suppression of facts or mens-rea is brought on record to invoke the provisions of extended period of limitation.

7.18 I, however, find that the demand should have been raised under Section 73(1) of the CGST Act, 2017. I, therefore, in terms of Section 75(2) of the CGST Act, 2017, hold that the proper officer shall re-determine the tax payable by the appellant by deeming the notice have been issued under Section 73(1) in accordance with the provisions of sub-section (2) of Section 75 of the said Act and within the time limit specified under Section 75(3). Relevant provision of Section 75(2) is reproduced below:-

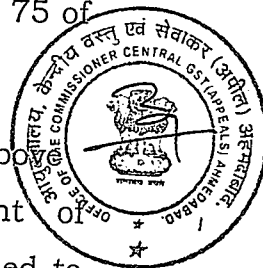


**“SECTION 75. General provisions relating to determination of tax.**

*(2) Where any Appellate Authority or Appellate Tribunal or court concludes that the notice issued under sub-section (1) of section 74 is not sustainable for the reason that the charges of fraud or any wilful misstatement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the proper officer shall determine the tax payable by such person, deeming as if the notice were issued under sub-section (1) of section 73.”*

7.19 This provision was further clarified by the CBIC vide Circular No.185/17/2022-GST dated 27.12.2022, wherein it was stated that where the show cause notice has been issued by the proper officer to a noticee under sub-section (1) of section 74 of CGST Act for demand of tax not paid/ short paid or erroneous refund or input tax credit wrongly availed or utilized, the appellate authority or appellate tribunal or the court concludes that the said notice is not sustainable under sub-section (1) of section 74 of CGST Act, for the reason that the charges of fraud or any willful-misstatement or suppression of facts to evade tax have not been established against the noticee and directs the proper officer to re-determine the amount of tax payable by the noticee, deeming the notice have been issued under sub-section (1) of section 73 of CGST Act, in accordance with the provisions of sub-section (2) of section 75 of CGST Act.

7.20 Thus, in terms of Section 75(2) of the CGST Act, 2017 and CBIC's above clarification, the impugned order confirming the wrong availment of inadmissible credit of CGST amount of Rs.7,26,578/- has been demanded to be recovered from the appellant under the provisions of Section 74(1) of the CGST Act, 2017, needs to be determined by the proper officer by deeming, as if the SCN has been issued under Section 73(1) of the Act.



7.21 Further, with regard to applicability of interest on the wrongly availed ITC, it can be seen from the electronic credit ledger provided by the appellant for the period from 01-7-2017 till 04-03-2023, that though the same does not fall below the limit of the ITC wrongly availed during September-2018 amounting to GST of Rs.7,26,578/- (CGST Rs.3,63,289/- + Gujarat GST Rs.3,63,289/-), however, the applicability of interest for ITC not utilized as per Notification No.14/2022-Central Tax dated 05-07-2022 needs to be checked at the time i.e. date of reversal of the wrongly availed ITC to the Electronic

Credit/Cash ledger by the appellant. The text of Rule 88B inserted vide the said Notification is reproduced hereunder:

"7. In the said rules, with effect from the 1st July, 2017, after rule 88A, the following rule shall be deemed to have been inserted, namely: -

—88B. Manner of calculating interest on delayed payment of tax. - (1) In case, where the supplies made during a tax period are declared by the registered person in the return for the said period and the said return is furnished after the due date in accordance with provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, the interest on tax payable in respect of such supplies shall be calculated on the portion of tax which is paid by debiting the electronic cash ledger, for the period of delay in filing the said return beyond the due date, at such rate as may be notified under sub-section (1) of section 50.

(2) In all other cases, where interest is payable in accordance with sub section (1) of section 50, the interest shall be calculated on the amount of tax which remains unpaid, for the period starting from the date on which such tax was due to be paid till the date such tax is paid, at such rate as may be notified under sub-section (1) of section 50.

(3) In case, where interest is payable on the amount of input tax credit wrongly availed and utilised in accordance with sub-section (3) of section 50, the interest shall be calculated on the amount of input tax credit wrongly availed and utilised, for the period starting from the date of utilisation of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount, at such rate as may be notified under said sub-section (3) of section 50.

Explanation. —For the purposes of this sub-rule, —

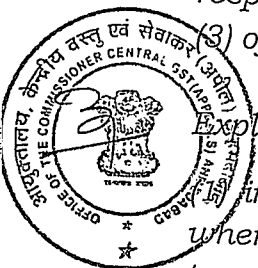
(1) input tax credit wrongly availed shall be construed to have been utilised, when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, and the extent of such utilisation of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.

(2) the date of utilisation of such input tax credit shall be taken to be, —

(a) the date, on which the return is due to be furnished under section 39 or the actual date of filing of the said return, whichever is earlier, if the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, on account of payment of tax through the said return; or

(b) the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, in all other cases."

7.22. In view of the above, the liability of interest must be checked as per the availability of the Input Tax Credit in balance of the electronic credit ledger




from the date of availment till the date of reversal/payment of wrongly availed ITC, by the appellant.

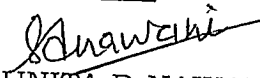
7.23 Further, it is also observed that penalty has been imposed under Section 74 of the CGST/GGST Act, 2017, read with Section 122(2)(b) of the CGST/GGST Act. As the impugned order confirming the wrong availment of inadmissible credit of CGST amount of Rs.7,26,578/- has been demanded to be recovered from the appellant under the provisions of Section 74(1) of the CGST Act, 2017, needs to be determined by the proper officer by deeming, as if the SCN has been issued under Section 73(1) of the Act. I, therefore, find that the imposition of penalty also needs to be re-determined in terms of Section 73 of the CGST, Act, 2017.

8. In view of the above discussions and findings, the impugned O-I-O is set-aside and sent back to the adjudicating authority for re-determination of tax, interest and penalty.

9. 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.

  
(ADESH KUMAR JAIN)  
JOINT COMMISSIONER (APPEALS)  
CGST & C.EX., AHMEDABAD.

ATTESTED.

  
(SUNITA D.NAWANI)  
SUPERINTENDENT  
CGST & C.EX.(APPEALS),  
AHMEDABAD.



By R.P.A.D.

M/s.Global Nanotech Private Limited, 306, Sanand-II, Industrial Estate Sanand, Ahmedabad, Gujarat 382 110, (GSTIN 24AAFCCG9993C1ZD ).

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner [Appeals], CGST & C. Ex., Ahmedabad.
3. The Commissioner, CGST & C. Ex., Ahmedabad-North.
4. The Additional Commissioner, CGST & C.Ex., Ahmedabad-North
5. The Deputy/ Assistant Commissioner, CGST & C. Ex, Division-III Ahmedabad-North.
6. The Superintendent, CGST & C. Ex, AR-V, Division-III Ahmedabad-North.
7. The Superintendent [Systems], CGST (Appeals), Ahmedabad.
8. Guard File/ P.A. File.

