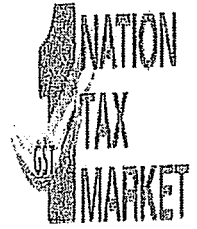




सत्यमेव जयते

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

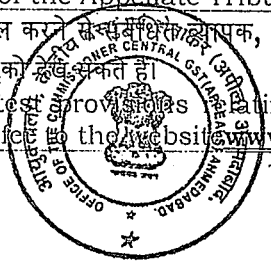


By Regd. Post

DIN NO.: 20231064SW000000E136

(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/1840/2023 /683k-k0
(ख)	अपील आदेश संख्या और दिनांक / Order-In –Appeal and date	AHM-CGST-002-APP-JC-60/2023-24 and 29.09.2023
(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	03.10.2023
(ङ)	Arising out of Order-In-Original No. 01/Supdt.AR.V/2022-23 dated 22.03.2023 passed by The Superintendent, CGST, Range-V, Division-I, Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Abjibapa Buildcon Pvt.Ltd. (GSTIN: 24AANCA0564D1Z0), 58, Gokul Duplex, Kathwada Road, Naroda, Ahmedabad-382330

(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 अपीलीय प्राधिकारी को अपील दाखिल करने से संबंधित विवरणों, 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 .

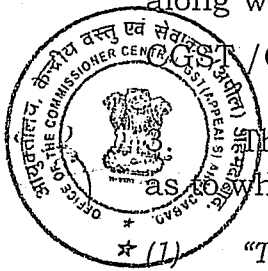


ORDER-IN-APPEAL

BRIEF FACTS OF THE CASE :

M/s Abjibapa Buildcon Pvt. Ltd., 58 Gokul Duplex, Kathwada Road Naroda, Ahmedabad -382330 (GSTIN 24AANCA0564D1Z0) (hereinafter referred to as "Appellant") has filed appeal against Order-In-Original No.01/Supdt.AR.V/2022-23 dated 22-03-2023 (hereinafter referred to as the "impugned order") passed by the Superintendent, CGST & C.Ex., Range-V, Division-I, Ahmedabad-North Commissionerate (hereinafter referred to as the "adjudicating authority").

2. The facts of this case are that the Appellant are engaged in the business of CONSTRUCTION OF Residential and Commercial Complexes etc. and is holding GSTIN 24AANCA0564D1Z0. It was observed by the investigating team of Ahmedabad North Commissionerate that the appellant have not filed GSTR-1 and GSTR-3B returns and not paid pay GST amounting to Rs.6,97,950/- to the govt. exchequer for the period April-2019. Thus by not discharging their tax liability and non-filing of the GSTR1-M and GSTR-3B returns, the appellant for the said period, have failed to comply with the provisions of Section 37 of the CGST/GGST, Act, 2017 read with Rule 59 of the CGST /GGST Rules, 2017 along with Section 39 of the CGST/GGST Act, 2017 read with Rule 61 or the CGST /GGST Rules, 2017 and Section 20 of the IGST Act, 2017.



Therefore the appellant was issued show-cause-notice dated 31-03-2022 as to why:

- ★ (1) "The GST amount of Rs.6,97,950/- (CGST Rs.3,48,975/- + SGST Rs.3,48,975/-) should not be demanded and recovered from them under Section 74(1) of the CGST Act, 2017 read with the Section 74(1) of the Gujarat GST Act, 2017.
- (2) The GST amount of Rs.6,97,950/- (CGST Rs.3,48,975/- + SGST Rs.3,48,975/-) (paid through ITC, should not be appropriated against their outstanding GST tax liability as per para (1) above.
- (3) Interest on applicable rates should not be demanded and recovered from them under provisions of Section 50 (1) of the CGST Act, 2017 read with Section 50 (1) of the Gujarat GST Act, 2017 and Section 20 of the IGST Act, 2017 on the total GST liability of Rs.6,97,950/- (CGST Rs.3,48,975/- + SGST Rs.3,48,975/-) paid by them as per para (2) above.
- (4) Penalty should not be imposed upon them under Section 74(1) of the CGST Act, 2017 read with Section 74(1) of the Gujarat GST Act, 2017 on the GST liability of Rs.6,97,950/- mentioned at Sr. No. (1) above.
- (5) Penalty should not be imposed upon them under Section 122(2) (b) and read with Section 122(l)(iii) of the CGST Act, 2017, read with Section 122 (2)(b) and read with Section 122(l)(iii) of the Gujarat GST Act, 2017, read with Section 20 of IGST Act, 2017 for reason of fraud or wilful misstatement or suppression of facts to evade tax."

4. The adjudicating authority, vide the impugned order dated 22-03-2023, passed the following order:

- (i) "I confirm and order to recover the GST amounting to Rs.6,97,950/- (CGST Rs.3,48,975/- + SGST Rs.3,48,975/-) under Section 74 of the CGST Act, 2017 read with SGST Act, 2017 and IGST Act, 2017.
- (ii) I appropriate the GST amount of Rs.6,97,950/- (CGST Rs.3,48,975/- + SGST Rs.3,48,975/-) paid through ITC, against their outstanding GST tax liability as per para (i) above.
- (iii) I confirm the demand of interest of Rs.10,326/- on applicable GST Liability amounting to Rs.6,97,950/- and order the same to be recovered under Section 50 of the CGST Act,2017, read with SGST Act, 2017 and IGST Act, 2017.
- (iv) I impose penalty of Rs.6,97,950/- under Section 74(1) of the CGST Act,2017 read with 74(1) of the GGST Act,2017 and order the same to be recovered.
- (v) I impose penalty of Rs.6,97,950/- and order the same to be recovered under Section 122 (2) (b) read with Section 122(1)(iii) of the CGST Act,2017 and corresponding entries of the Gujarat GST Act,2017 and order the same to be recovered.

5. Being aggrieved with the impugned order, the appellant filed present appeal on the following grounds:

"1. GST DEMAND OF RS.6,97,950/- DEMANDED AND RECOVERED U/S 74(1) AND PENALTY IMPOSED U /S 74(1) OF THE CGST ACT 2017.

► The Provision of Section 74(1) of The CGST Act 201 7 applicable when Tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any willful- misstatement or suppression of facts.

The appellant company has to state that mere delay in filing of GST Return due to severe financial Problem does not amount to Suppression of facts and hence, the case of the appellant company does not fall within the ambit of Section 74 of The Act CGST 201 7.

► The appellant company has to state that the director of appellant company during the course of Physical inquire and investigation has co-operated with official of GST Department and provided all the necessary details and records as required by them.

The director of the appellant company has disclosed all the facts regarding severe financial crunches to the official of the GST Department.

The director the appellant company has filed GST Return and Paid GST of April 2019 on 19-06-2019 before issue of DRC-01A and Show Cause Notice.

► The appellant company would like to state that the appellant company has filed GSTR-1 & GSTR-3B for the month of April 2019 on 19-06-2019. The appellant company has filed GSTR-1 declaring Supply of Goods of Rs.58,16,227/- and GST of Rs.6,97,950/- (CGST of Rs.3,48,973.62 & SGST of Rs.3,48,973.62) on 19-06-2019 vide ARN AB2404190267039 and copy of GSTR-1 is already attached herewith as per Exhibit-III. The appellant company has filed GSTR-3B of April 2019 on 19-06-2019 vide ARN AB240419026750A and Paid CGST of Rs.3,48,975/- & SGST of Rs.3,48,975/- on supply of Rs.58,16,227/- and Copy of GSTR-3B of April 2019 is already attached herein above as per Exhibit-III and hence, your honour is requested to refer the same.

From the above it is very clear that mere delay of Just 30 days in filing GST Return of April 2019 does not amount to suppression of facts and hence, The Provision of Section 74 of CGST Act 2017 is not application of the Appellant company and hence, the appellant company request your honour to drop the demand raised u/s 74(1) issued.

2. INTEREST ON APPLICABLE RATE SHOULD NOT BE DEMANDED AND RECOVERED U/S 50.

The Ld. Officer has made factual mistake in levying interest of Rs.10,326/- under section 50 of the Act

3. PENALTY SHOULD NOT BE IMPOSED U/S 122 OF THE CGST ACT 2017

The Ld. Officer has wrongly levied penalty under section 122, the appellant company has paid all applicable Taxes within 30 Days of Due dates and hence, Provision of the said section is not applicable to the appellant company and hence, the appellant company is not liable to any penalty as prescribed u/s 122(1)(iii) of The Act 2017.

In view of the detail discussion as mentioned above, the appellant company request your honour to delete the demand and penalty raised u/s 74(1), interest u/s 50 and penalty imposed u/s 122 of The CGST 2017 in toto and quash the Order in Order passed by the Ld. A.O.”

Further, the appellant has requested to set aside the impugned order.

PERSONAL HEARING:

6. Personal hearing in this case was held on 14.08.2023. Shri Mukesh O D, Chartered Accountant appeared in person, on behalf of the appellant as authorized representative. He submitted that this is a case of late filing of Return GSTR-3B by 30 days only and the Ld. Adjudicating authority has imposed penalty under section 74(1) of the CGST/GGST Act, 2017 i.e. @ 100% of Tax Demanded. Also penalty under Section 122(2)(b) imposed @ 100% Tax demanded and that both the penalties are not applicable. Further submitted that since all dues are paid through ITC, no interest is chargeable, Thus OIO is not maintainable as the same is not legal and thus be set aside. Further he submitted written submissions during the P.H.

In the written submissions submitted during the PH, it has been requested as under:

Accept the GSTR-1 and 3B of April-2019 filed on 19-06-2019

Delete the entire demand of Rs.6,97,950/- under Section 74(1) of the CGST Act, 2017

3. Delete the Interest demand of Rs.10,326/- u/s 50 of the CGST Act, 2017
4. Delete the Penalty Rs.6,97,950/- imposed under Section 74(1) of the CGST Act, 2017.
5. Delete the Penalty Rs.6,97,950/- imposed under Section 122(2) (b) and read with Section 122(1)(iii) of the CGST Act, 2017.

Discussion & findings:

7.1 I have carefully gone through the facts of the case and the submissions made by the appellant in their grounds of appeal as well as submitted at the time of personal hearing and find that the appellant is mainly contesting the interest and penalty on the delayed filing of returns and delayed payment of GST for the period April-2019.

7.2 So the question to be answered in the present appeal is:

- (a) Whether the interest of Rs.10,326/- charged to be recovered on total GST liability of Rs.6,97,950/- (CGST Rs.3,48,975/- + SGST Rs.3,48,975/-) paid belatedly

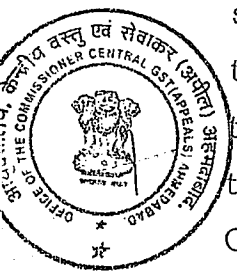
by the appellant through Electronic Credit Ledger for the period April- 2019 under section 50 of the CGST/GGST Act, 2017 is proper or otherwise

(b) Whether the Penalty of Rs.6,97,950/- imposed under Section 74(1) of the CGST/GGST Act, 2017 and Rs.6,97,950/- imposed under Section 122(2)(b) read with Section 122(1)(iii) of the CGST/GGST Act, 2017 is proper or otherwise?

7.3. At the foremost, I observed that in the instant case the "impugned order" is of dated 22-03-2023 and the present appeal is filed on 26.05.2023. As per Section 107(1) of the CGST Act, 2017, the appeal is required to be filed within 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 In the instant case, I find that the Appellant are engaged in the business of construction of Residential and Commercial Complexes etc. and are holding GSTIN 24AANCA0564D1Z0. The appellant had not filed GSTR-1 and GSTR-3B returns and not paid GST amounting to Rs.6,97,950/- to the govt. exchequer for the period April-2019 till the initiation of inquiry proceedings. Therefore GST liability amounting to Rs.6,97,950/- (CGST Rs.3,48,975/- + SGST Rs.3,48,975/-) was ordered to be recovered from the appellant under the provisions of Section 74(1) of the CGST/Gujarat GST Act, 2017 alleging the suppression of facts with a deliberate intent to evade payment of Tax and as the same has been paid through ITC by the appellant after initiation of inquiry, the adjudicating authority has confirmed and appropriated the same against the demand raised under the provisions of Section 74(1) of the CGST/Gujarat GST Act, 2017. Further Interest of Rs.10,326/- has been confirmed which is on total GST liability, to be recovered under section 50(1) of the CGST/GGST Act, 2017. Also a Penalty of Rs.6,97,950/- has been imposed under Section 74(1) of the CGST/GGST Act, 2017 and Rs.6,97,950/- under Section 122(2)(b) read with Section 122(1)(iii) of the CGST/GGST Act, 2017 and ordered to be recovered from the appellant.

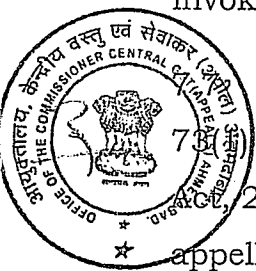
7.5 Further, I find that the appellant did not file GSTR-1 and GSTR-3B for the April -2019 and did not pay GST amount of Rs.6,97,950/- timely due to the reasons submitted by them as severe recession in Real Estate Sector during FY 2019-20, and facing severe financial crunch and that delay was of just 30 days in payment of GST on supply of services and filing of GST Returns for April-2019. The said Returns were filed subsequently on 19-06-2019 and the GST of Rs.6,97,950/- (CGST Rs.3,48,975/- + SGST Rs.3,48,975/-) was paid by the appellant. This clearly shows that the business of the appellant was going on, they had collected GST during the month April-2019 but did not deposit the



same to the Government account in stipulated time period. As a result they have failed to comply with the statutory provisions of the GST Act, 2017 by not showing the outward supplies in their GSTR-1 M return and not paying the tax collected/ filing of GSTR-3B Return. As the said amount of GST has been ordered to be recovered under Section 74 of the CGST/GGST Act, 2017 alleging the suppression of facts, I refer to the term 'suppression' as explained in the explanation of Section 74 of the GST Act, which 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".

7.6 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 demand made in the instant case, under Section 74 (1) is not sustainable as no suppression of facts or mens-rea is brought on record to invoke the provisions of Section 74 of the CGST/GGST Act, 2017.



I, however, find that the demand should have been raised under Section 75(2) 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."

7.8 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.

7.9 Thus, in terms of Section 75(2) of the CGST Act, 2017 and CBIC's above clarification, the impugned order confirming the GST of Rs.6,97,950/- (CGST Rs.3,48,975/- + SGST Rs.3,48,975/-) has been demanded to be recovered from the appellant, under the provisions of Section 74(1) of the CGST Act, 2017, and appropriated the same, needs to be determined by the proper officer by deeming, as if the SCN has been issued under Section 73(1) of the Act.

7.10 Further with regard to the applicability of interest, I refer to the relevant provision of Section 50(1) of the CGST Act, 2017, which is reproduced as under:

“Section 50. interest on delayed payment of tax –

(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent, as may be notified by the Government on the recommendations of the Council.”

Subsequently, amendments were made in Section 50 vide F.A (NO.2), 2019 and further vide F.A. 2021 and the amended provision was given effect from 01.07.2017. The amended provisions are reproduced below:

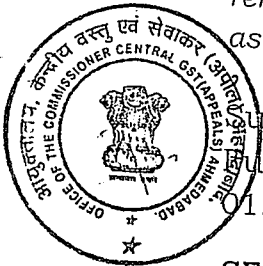
SECTION 50. Interest on delayed payment of tax. –

(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council:

[Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the 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, shall be payable on that portion of the tax that is paid by debiting the electronic cash ledger.

The above provisions were made effective with effect from 1st July, 2017 vide Finance Act, 2021”.

7.11 From the plain reading of the above Section 50 (as amended), it is clear that the interest under Section 50 of the CGST Act, 2017 can only be levied on the net tax liability and not on the gross tax liability where the supplies made



during the tax period are declared in the return after the due date. However, where such returns are furnished after commencement of any proceedings under Section 73 or Section 74 in respect of said period, then interest shall be payable on the entire amount of delayed debit/payment.

7.12 In the instant case, I find that for the period April-2019, the GSTR-1 and GSTR-3B returns were filed by the Appellant after initiation of investigation. Thus, the tax payments for this period as well as the statutory returns were filed subsequent to initiation of investigation but before issuance of SCN under Section 74 of the GST Act, 2017. Therefore, in terms of amended Section 50 of the GST Act, vide The Finance Act 2021 (No. 13 of 2021), which was given retrospective effect w.e.f. 01-07-2017 vide Notification No. 16/2021-CT, dated 01-06-2021, the interest shall be payable only on the net cash tax liability (i.e. that portion of the tax that has been paid by debiting the electronic cash ledger or is payable through cash ledger).

7.13 It appears that the adjudicating authority has erred in his findings that the Appellant (noticee) has not produced any documentary evidences showing that they are having sufficient Input Tax Credit balance in their Electronic Credit Ledger during the relevant period till the date of such payment made by them. Since the appellant has paid Tax through Electronic Credit ledger, and the same has been appropriated by the adjudicating authority, which might have been done on the basis of proof of payment, therefore, question of balance in the electronic credit ledger does not arise. Thus, interest is not chargeable in the instant case as per the provisions of the CGST Act, 2017.

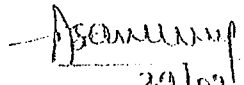
7.14 In view of the above, I find that the appellant has paid the GST for the month April-2019 belatedly through Electronic Credit Ledger, and the adjudicating authority has confirmed the same vide the impugned order, however not paid interest on the demand raised vide the impugned order, which as per my view is proper as per the provisions of Section 50 of the GST Act. However, as the demand needs to be determined by the proper officer by deeming, as if the SCN has been issued under Section 73(1) of the GST Act, I, therefore, find that the since GST has been paid through Electronic Credit ledger appropriated by the adjudicating authority, the order for recovery of interest from the appellant is not legal and proper as per the amended provisions of Section 50 of the CGST/GGST Act, 2017, also needs to be re-determined, on the demand raised to be re-determined in terms of Section 73 of the GST, Act, 2017.

7.15 Further, it is also observed that penalty has been imposed under Section 74(1) of the CGST/GGST Act, 2017, and Section 122(2)(b) read with Section 122(1)(iii) of the CGST/GGST Act 2017. As the impugned order confirming the

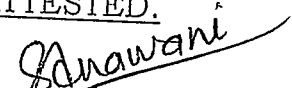
demand of GST Rs.6,97,950/- (CGST Rs.3,48,975/- + SGST Rs.3,48,975/-)has been confirmed to be recovered from the appellant and appropriated the same, under the provisions of Section 74(1) of the CGST Act, 2017, needs to be re-determined by the proper officer by deeming, as if the SCN has been issued under Section 73(1) of the GST Act. I, therefore, find that the imposition of penalty also needs to be adjudged in terms of Section 73 of the GST, 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, as above.

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. Abjibapa Buildcon Pvt. Ltd., 58 Gokul Duplex, Kathwada Road Naroda,
Ahmedabad -382330 (GSTIN 24AANCA0564D1Z0)

Copy to:

1. The Principal Chief Commissioner of CGST & C.EX., 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 Dy/Asstt. Commissioner, CGST & C. Ex, Division-I Ahmedabad-North.
6. The Superintendent, CGST & C. Ex, AR-V, Division-I Ahmedabad-North.
7. The Superintendent [Systems], CGST (Appeals), Ahmedabad.
8. ~~Guard File/ P.A. File.~~

