



सत्यमेव जयते

आयुक्त का कार्यालय, (अपीलस)  
Office of the Commissioner,

केंद्रीय जीएसटी, अहमदाबाद आयुक्तालय

Central GST, Appeal Commissionerate- Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

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- क फाइल संख्या : File No : V2(30)95/North/Appeals/2019-20/14130
- ख अपील आदेश संख्या : Order-In-Appeal No. AHM-EXCUS-002-APP-130 -2019-20  
दिनांक Date : 25-02-2020 जारी करने की तारीख Date of Issue 03/03/2020
- श्री अखिलेश कुमार, आयुक्त (अपील) द्वारा पारित  
Passed by Shri Akhilesh Kumar Commissioner (Appeals)
- ग Arising out of Order-in-Original No. 12/Ref/III/19-20 Dated 19/09/2019 Issued by  
Deputy Commissioner , Central GST , Div-III , Ahmedabad North.
- घ अपीलकर्ता का नाम एवं पता  
Name & Address of The Appellants

**M/s Aculife Healthcare Pvt. Ltd**

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

I. Any person aggrieved by this Order-In-Appeal issued under the Central Excise Act 1944, may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

\भारत सरकार का पुनरीक्षण आवेदन :  
**Revision application to Government of India :**

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अंतर्गत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अवर सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4<sup>th</sup> Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रकिया के दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

(c) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.



घ अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनोंक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35- ए0बी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में दूसरा मंजिल, बहुमाली भवन, असारवा, अहमदाबाद, गुजरात 380016

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup> floor, Bahumali Bhavan, Asarwa, Ahmedabad-380016 in case of appeals other than as mentioned in para-2(i) (a) above.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 की धारा 6 के अंतर्गत प्रपत्र इए-3 में निर्धारित किए अनुसार अपीलीय न्यायाधिकरणों की गई अपील के विरुद्ध अपील किए गए आदेश की चार प्रतियाँ सहित जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहां रूपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज और लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक हो तो रूपए 5000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहां रूपए 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से रेखांकित बैंक ड्राफ्ट के रूप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominatè public sector bank of the place where the bench of the Tribunal is situated

(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथारिथति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथारिथति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।



One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall bear a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(6) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्तेत) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 की धारा 34फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 24) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1994 की धारा 63 के अंतर्गत सेवाकर को भी लागू की गई है, द्वारा निश्चित की गई पूर्व-राशि जमा करना अनिवार्य है, बशर्ते कि इस धारा के अंतर्गत जमा की जाने वाली अपेक्षित देय राशि दस करोड़ रूपए से अधिक न हो

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत " माँग किए गए शुल्क " में निम्न शामिल हैं

- (i) धारा 11 डी के अंतर्गत निर्धारित रकम
- (ii) सेनवैट जमा की ली गई गलत राशि
- (iii) सेनवैट जमा नियमावली के नियम 6 के अंतर्गत देय रकम

→ आगे बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम, 2014 के आरम्भ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्ज़ी एवं अपील को लागू नहीं होंगे।

For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 provided the amount of pre-deposit payable would be subject to ceiling of Rs. Ten Crores,  
Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

→ Provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

(6)(i) इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

(6)(i) In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."

II. Any person aggrieved by an Order-in-Appeal issued under the Central Goods and Services Tax Act, 2017/Integrated Goods and Services Tax Act, 2017/Goods and Services Tax (Compensation to States) Act, 2017, may file an appeal before the appropriate authority.



ORDER-IN-APPEAL

This appeal has been filed by M/s Aculife Healthcare Pvt Ltd, Village Sachana, Taluka Viramgam, Dist. Ahmedabad [hereinafter referred to as "appellant"] against Order-in-Original No.12/Ref/II/2019-20 dated 19.09.2019 [hereinafter referred to as "impugned order"] passed by the Deputy Commissioner, CGST, Division-III, Ahmedabad North [hereinafter referred to as "adjudicating authority"].

2. Facts of the case, in brief, are that the appellant had filed a refund claim for an amount of Rs.73,025/- on 28.06.2019 with the department in respect of CVD and SAD paid by them on imported goods. They had imported duty free inputs under Advance License Scheme for supply of the resultant products for export out of India. Due to pending export remittance in respect of goods exported against inputs imported under Advance License, they were required to pay applicable Customs Duty amounting to which included payment of CVD and SAD totaling to Rs.73,025/-. As per contention of the appellant, they were eligible for Cenvat credit of the said CVD and SAD amount paid by them and it was not feasible to avail and utilize such Cenvat Credit in GST regime, they filed the refund claim in question under Section 11B of the Central Excise Act, 1944 and Section 142(3) of the CGST Act, 2017. The adjudicating authority, vide impugned, has rejected the said refund claim on the grounds that the refund claim does not fulfill the conditions of Section 142 (3) and Section 142 (6) of the CGST Act. Further, the case does not fall under any of the categories for claiming refund under the Central Excise Act/Rule.

3. Being aggrieved with the impugned order, the appellant has filed the instant appeal on the grounds that:

- As per provisions of the Rule 2 and Rule 3 of the Cenvat Credit Rules, 2004, Cenvat Credit of CVD & SAD is admissible; that however, due to implementation of GST w.e.f 01.07.2017 and the Customs Duty was paid on 15.10.2018, they could not take such Cenvat Credit and were left with no other option but to ask the cash refund of CVD & SAD under Section 142 of the CGST Act.
- Section 11 B (2) clearly provides for refund of credit of duty on excisable goods used as inputs in accordance with the Rules made, or any notification issued under the Act.
- Section 54 of the CGTST Act, 2017, referred by the adjudicating authority is not applicable to the instant case as the said Section deals with the refund of IGST, CGST, SGST in the GST regime; that in the instant case, the refund is sought for the CVD & SAD, which was paid after implementation of GST.



- The adjudicating authority has failed to appreciate the provisions of Section 142(3) and 142(6) in its right spirit; that in the present case, application is for refund of Cenvat Credit of CVD & SAD paid under existing law and the same is initiated after the appointed date and so the claim is required to be sanctioned and paid in terms of Section 142(3) and 142 (6) of the CGST Act, 2017.
- The Commissioner (Appeals), Surat has decided identical matter in favour of assessee.

4. Personal Hearing in the matter was held on 12.02.2020. Shri M.A.Patel, Authorized Representative of the appellant, appeared and reiterated the submissions made in Appeal Memorandum. He also submitted a write-up during hearing for consideration.

5. I have carefully gone through the facts of the case and submissions made by the appellant in the Appeal Memorandum and oral submissions made at the time of Personal Hearing. It is observed that the issue to be decided in the matter is as to whether the appellant is eligible for refund of CVD and SAD paid for the goods imported under of Advance License for which no remittance was received in terms of the Customs Act, 1962 under Section 142(3) and (6) of the CGST Act, 2017.

6. It is observed that the appellant had imported duty free inputs under Advance Licenses for using in their resultant products for export. It is further observed that due to pending export remittance in respect of goods exported against inputs imported under Advance License, they paid Customs Duty, CVD and SAD towards such inputs imported. It is the contention of the appellant that the amount of Rs.73,025/- paid towards CVD and SAD is eligible to them as Cenvat Credit under the erstwhile Cenvat Credit Rules, but due to introduction of GST w.e.f 01.07.2017, they could not avail the said amount as Cenvat Credit and the only option left out is to file a refund claim under the provisions of Section 142 of CGST Act, 2017.

7. I find that the provisions of Section 142(3) and 142(6) (a) of the CGST Act, 2017 deals with the refund relating to Cenvat Credit, duty, interest under the existing law. They are reproduced below:

➤ Section 142(3) of the CGST Act, 2017:

*(3) Every claim for refund filed by any person before, on or after the appointed day, for refund of any amount of CENVAT credit, duty, tax, interest or any other amount paid under the existing law, shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944 (1 of 1944) :*



**Provided** that where any claim for refund of CENVAT credit is fully or partially rejected, the amount so rejected shall lapse :

**Provided** further that no refund shall be allowed of any amount of CENVAT credit where the balance of the said amount as on the appointed day has been carried forward under this Act.

➤ Section 142(6) (a) of the CGST Act, 2017:

(6) (a) every proceeding of appeal, review or reference relating to a claim for CENVAT credit initiated whether before, on or after the appointed day under the existing law shall be disposed of in accordance with the provisions of existing law, and any amount of credit found to be admissible to the claimant shall be refunded to him in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944 and the amount rejected, if any, shall not be admissible as input tax credit under this Act:

9. In the instant case, I find that the appellant has filed the refund claim in respect of CVD & SAD paid against import of items under the Advance License Scheme, as they could not avail the Cenvat credit of such payment. Section 142 (3) *ibid* states that in case of refund of any amount of CENVAT credit, duty, tax, interest or any other amount paid under the existing law paid under the existing law, filed before, on or after 01.07.2017, shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the CEA. I find that the amount of Rs. 73,025/- paid towards CVD & SAD, while import of materials, is not a duty prescribed under existing law i.e. under Central Excise Act. Hence, provisions of Section 142 *ibid* is not applicable in the instant case and accordingly, refund in terms of Section 142 *ibid* does not arise in the case. The appellant has further contended that they were eligible to take Cenvat Credit of the said amount, if they paid the said amount before implementation of GST with effect from 01.07.2017 and in the present situation, they could not take any credit of such duty, therefore, the only option left out is to file refund of the amount. I find that this argument does not have any legal backup. For getting refund of Cenvat Credit under existing law i.e under the Cenvat Credit Rules, 2004, one has to avail the Cenvat Credit first under the said Rule. The provisions under Cenvat Credit Rules do not allow refund of Cenvat Credit in cash, unless it is availed. Therefore, there is no merit in the said contention of the appellant.

10. The appellant has further referred to Section 142(6) (a) of CGST Act, 2017; that once the amount is refundable under Section 142 (3) *ibid* than the said amount is required to be refunded in cash under Section 142 (6) *ibid*. In the instant case, as discussed above, refund under Section 143(3) *ibid* is not admissible to the appellant. Further, Section 142(6) (a) referred refund claim



arising out of proceeding of appeal, review or reference relating to a claim for CENVAT credit initiated whether before, on or after GST regime. The instant refund claim is not arising out of any appeal proceeding, review or reference to a claim for Cenvat Credit. Therefore, the argument placed by the appellant in terms of Section ibid has no relevance in the matter.

11. Further, I find that the adjudicating authority, has also considered provisions of Section 11 B (2) of the CEA for rejecting the refund claim in question. The appellant has contended that Clause (c) of Section 11 B of the CEA of clearly provides refund of Cenvat Credit of duty paid on excisable goods used in inputs; that the inputs imported had suffered CVD & SAD and Cenvat Credit on such duty is eligible to them. I find that Section 11 B(2) of the CEA only stipulates for claiming refund of Central Excise duty, interest, rebate of duty of excise, credit of duty paid and not Customs Duty paid on import of materials. Therefore, the contention of the appellant is not sustainable.

12. The appellant has relied on Order-in-Appeal No.CCESA-SRT(Appeal)PS-913/2018-19 dated 29.03.2019 passed by the Commissioner (Appeals), Surat, wherein, the Commissioner (Appeals) has allowed refund in similar situation. I distinguish the said OIA, in view of my above findings and also of decision of the Hon'ble CESTAT, Chennai in the case of M/s Servo Packaging Ltd [2020-VIL-72-CESTAT-CH-CE]. The Hon'ble CESTAT, Chennai has decided an identical issue, denying refund of CVD and SAD paid on unfulfilled export obligation against Advance Authorization. The Relevant para of the said decision is as under:

*"10. Thus, the availability of CENVAT paid on inputs despite failure to meet with the export obligation may not hold good here since, firstly, it was a conditional import and secondly, such import was to be exclusively used as per FTP. Moreover, such imported inputs cannot be used anywhere else but for export and hence, claiming input credit upon failure would defeat the very purpose/mandate of the Advance Licence. Hence, claim as to the benefit of CENVAT just as a normal import which is suffering duty is also unavailable for the very same reasons, also since the rules/procedures/conditions governing normal import VILGST Passion to Deliver VATinfoline Multimedia www.vilgst.com Page - 5 - of 5 compared to the one under Advance Authorization may vary because of the nature of import.*

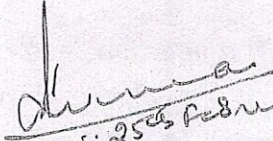
*11. The import which would have normally suffered duty having escaped due to one which ultimately stood unsatisfied, naturally loses the privileges and the only way is to tax the import. The governing Notification No. 18/2015 (supra), paragraph 2.35 of the FTP which requires execution of bond, etc., in case of non-fulfilment of export obligation and paragraph 4.50 of the HBP read together would mean that the legislature has visualized the case of*



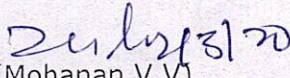
*nonfulfilment of export obligation, which drives an assessee to paragraph 4.50 of the HBP whereby the payment of duty has been prescribed in case of bona fide default in export obligation, which also takes care of voluntary payment of duty with interest as well. Admittedly, the inputs imported have gone into the manufacture of goods meant for export, but the export did not take place. At best, the appellant could have availed the CENVAT Credit, but that would not ipso facto give them any right to claim refund of such credit in cash with the onset of G.S.T. because CENVAT is an option available to an assessee to be exercised and the same cannot be enforced by the CESTAT at this stage."*

13. Looking into the facts and circumstances of the instant case and by following the decision referred to above, I find that the adjudicating authority has correctly rejected the refund claim and I do not find any merit to interfere the impugned order passed by the adjudicating authority. Therefore, I reject the appeal filed by the appellant and uphold the impugned order.

13. The appeal stands disposed of in above terms.

  
 (Akhilesh Kumar)  
 Commissioner (Appeals)  
 25/02/2020

Attested

  
 (Mohanan V.V)  
 Superintendent (Appeal),  
 Central Tax, Ahmedabad.

**BY R.P.A.D**

To,  
 M/s Aculife Healthcare Pvt Ltd,  
 Village Sachana, Taluka Viramgam,  
 Dist. Ahmedabad

**Copy to:-**

1. The Principal Chief Commissioner, Central GST Zone, Ahmedabad,
2. The Commissioner, Central GST, Ahmedabad North.
3. The Assistant Commissioner, CGST, Division-III, Ahmedabad North.
4. The Asstt. Commissioner, (Systems), CGST, Hq., Ahmedabad North
- ✓ 5. Guard file.
6. P.A file.

