



सत्यमेव जयते

## आयुक्त ( अपील ) का कार्यालय, Office of the Commissioner (Appeal),

केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद  
Central GST, Appeal Commissionerate, Ahmedabad  
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.  
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015  
☎ 07926305065- टेलिफैक्स 07926305136



DIN: 20220864SW000000B4B6

### स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/CEXP/656/2021-APPEAL / 3200 - 3202
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-002-APP-27/2022-23**  
दिनांक Date : 25.08.2022 जारी करने की तारीख Date of Issue 26.08.2022
- आयुक्त (अपील) द्वारा पारित  
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. **MP/04/Dem/AC/2021/NKS** दिनांक: **24-06-2021**, issued by Assistant Commissioner, CGST, Division-II, Ahmedabad-North
- घ अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

**M/s Arvind Ltd**  
**Naroda Road, Ahmedabad - 380025**

2. Respondent

**The Assistant Commissioner**  
**CGST, Division-II, Ahmedabad North**  
**3<sup>rd</sup> Floor, Sahjanand Arcade, Opp. Helmet Circle,**  
**Memnagar, Ahmedabad -52**

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।

Any person aggrieved by this Order-In-Appeal 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 अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन 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 प्रक्रिया 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.



(क) 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।

(A) 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.

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

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

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।

(c) 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 दिनांक 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-बी/35-इ के अंतर्गत:-

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

(क) 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 2<sup>nd</sup> माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup> floor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad : 380004. in case of appeals other than as mentioned in para-2(i) (a) above.



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 nominate 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 यथास्थिति 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 यथास्थिति 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 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.

- (20) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇒ यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील दाखिल करने के लिए पूर्व शर्त बना दिया गया है.

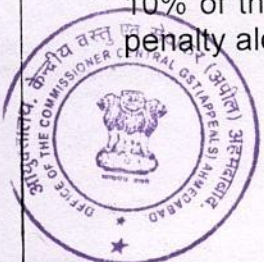
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (xlili) amount determined under Section 11 D;
- (xliv) amount of erroneous Cenvat Credit taken;
- (xlv) amount payable under Rule 6 of the Cenvat Credit Rules.

इस 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।

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."



**ORDER – IN – APPEAL**

The present appeal has been filed by M/s. Arvind Ltd., Naroda Road, Ahmedabad-380025 (hereinafter referred to as "the appellant"), against Order-in-Original No. MP/04/Dem/AC/2021/NKS dated 24.06.2021 (hereinafter referred to as "the impugned order") passed by the Assistant Commissioner, Central GST and Central Excise, Division-II, Ahmedabad North (hereinafter referred to as the "adjudicating authority"). The appellant is engaged in manufacture of Cotton Fabrics and are holding Central Excise Registration No. AABCA2398DXM005 and as recipient of Goods Transport Agency (GTA) service, they are holding Service Tax Registration No. AABCA2398DST004.

2. The facts of the case, in brief, are that with effect from 17.02.2005, their Ashoka Spintex division has opted for zero duty option for all domestic clearance under Notification No.30/2004-CE dated 09.07.2004 and discontinued to take Cenvat credit on all inputs. Later, their Naroda unit also opted for zero duty options for all domestic clearances under Notification No.30/2004-CE dated 09.07.2004 and export/deemed export under LUT /Rebate under Notification No.29/2004-CE dated 09.07.2004. They were availing periodical Cenvat credit of inputs used in excisable goods cleared under Notification No.29/2004-CE and credit of all capital goods and eligible input service credit.

2.1 Subsequently, the appellant vide letter dated 17.02.2005, 31.03.2006 & 12.10.2006, informed the department that due to ambiguity in the definition of Rule 2(l) of the CCR, 2004, they had not availed Cenvat credit of service tax paid on outward transportation of final products, for the said period. But, they had kept their records proper in respect of service tax paid on outward transportation. Later, after the landmark judgment passed in the case of ABB Ltd by CESTAT Larger Bench, Bangalore, they took the Cenvat credit amount of Rs.2,30,60,14/- on outward transportation services availed for clearance of their final products during the period from 05.05.2005 to 05.10.2006, vide entries dated 11.07.2009.

2.2 On scrutiny of the lorry receipts, it was noticed that the appellant had availed GTA service from ICD to factory and from factory to place of export and took credit of service tax paid on such outward transportation. It appeared that the outward transportation availed from factory gate to the place of export cannot be considered as an input services defined under Rule 2(l) of the CCR, 2004, as it is not used in or in relation to the manufacture of final products or clearance of final product upto the place of removal. Further, it was also observed that the appellant had utilized the GTA service for the period from 01.01.2005 to 12.10.2006 and paid service tax on 05.05.2005 to 05.10.2006 on which credit was availed on 11.07.2009. Thus, the appellant had taken the input service credit after unreasonable time, i.e. after lapse of 4 years period, which does not appear to be in order and not admissible hence was required to be recovered.

2.3 A Show Cause Notice (SCN) No.52/15-12/OA/2010 dated 01.06.2010, was therefore issued proposing recovery of Cenvat credit of Rs.23,06,014/- wrongly availed on outward transportation as input service credit u/s 11A(1) of the CEA, 1994 alongwith interest u/s 11AB of the Act.



**2.4** The said SCN was adjudicated vide impugned order, wherein the adjudicating authority by relying on the decision of Hon'ble Apex Court passed in the case of M/s. Vasavadatta Cements Ltd –2018 (11) G.S.T.L. 3 (S.C.), allowed the credit on merits. He however, considering the fact that the credit was taken after one year and in violation of the provisions laid down under Rule 4(7) of the CCR, 2004, held the credit as time barred. The recovery of credit was therefore confirmed alongwith interest and equivalent penalty was also imposed u/s 11AC.

**3.** Being aggrieved with the impugned order passed by the adjudicating authority, the appellant has preferred appeal wherein they contested the demand on following grounds:-

- Rule 4(7) was not operative during the relevant period. The credit was availed in 2009, and at material time no time limit was prescribed. Hence, the amended provisions of said rule introduced vide Notification No.13/2011-CE (NT) dated 31.03.2011, has no application in the facts of the present case.
- The delay in taking the credit was explained to the department hence the impugned order confirming recovery of such credit is beyond the provisions of rules.
- Though valid reasons were explained to the department, imposing equivalent penalty shows the height of insincerity and hence not sustainable.

**4.** Personal hearing in the matter was held on 17.08.2022 through virtual mode. Mr. Shridev J. Vyas, Advocate, appeared on behalf of the appellant. He reiterated the submissions made in the appeal memorandum.

**5.** I have carefully gone through the facts and circumstances of the case, the impugned order passed by the adjudicating authority, submissions made in the appeal memorandum and the evidences available on records. The limited issue to be decided under the present appeal is whether the Cenvat credit availed by the appellant is barred by limitation prescribed under Rule 4(7) of the Cenvat Credit Rules (CCR), 2004 or otherwise?

**6.** Rule 4(7) of the CCR, 2004 provides for taking credit of service tax in respect of input services. The Cenvat credit in respect of input service shall be allowed, on or after the day on which invoices, bill or, as the case may be a challan referred to in Rule 9 is received. If the credit is availed on or after the day on which the invoice is received, the payment in respect of the invoice shall be made within three months from the date of invoice. Otherwise the credit taken is to be reversed. However, with effect from 01.09.2014, a time limit of six months from the date of the document was introduced to avail CENVAT credit on inputs and input services. This restriction was introduced by inserting 3rd proviso to Rule 4(1) of CCR-2004 vide Notification No. 21/2014 CE (NT) dated 11.07.2014. Later, this time limit of six months has been enhanced to one year with effect from 01.03.2015, vide Notification 6/2015 CE (NT) dated 01.03.2015.

**6.1** Now the moot question is that whether the provision for taking CENVAT credit within one year is applicable on invoices issued w.e.f. 1st March 2015 only or it is also applicable on invoices issued prior to this date? Revenue's contention is that even

though the time limit is not prescribed during the relevant period, the appellant is supposed to take the credit within the reasonable time period. As the appellant have taken the credit after 4 years, the same is liable to be disallowed. The appellant, however, are contending that there is no time limit prescribed for taking credit at the relevant period. Therefore, the department cannot prescribe the time limit as the credit availed in the present case pertaining to the period prior to the said notification and in absence of any time limit, the credit even though taken belatedly, the same cannot be denied on the ground of time bar.

**6.2** I find that Hon'ble CESTAT, WZB, Ahmedabad in the case of *Essel Propack Ltd.-2022 (379) E.L.T. 123 (Tri. - Ahmd.)*, held that *"the department cannot import the time limit which is not statutorily stipulated in the law. The time limit has been prescribed by the Notification No. 21/2014-C.E. (N.T.), dated 11-7-2014, whereby, the assessee is supposed to take the credit within 6 months / 1 year from the date of invoice. Considering this amendment for the past period this Tribunal has considered the similar issue wherein it was held that the invoice issued prior to date of Notification No. 21/2014-C.E. (N.T.), dated 11-7-2014, the Cenvat credit cannot be denied on the ground of limitation."*

**6.3** I further find that the issue is no longer *res integra*. Hon'ble Supreme Court in the case of *Collector of Central Excise, Jaipur v. Raghuvar (India) Ltd. - 2000 (118) E.L.T. 311 (S.C.) = (2000) 5 SCC 299* has held that the period of limitation cannot be imported by the Courts by implication in the absence of a specific provision made in that regard. The view of the Supreme Court is discernible from reading of few lines from para 13 of the judgment, which are as under:-

*"13: Any law or stipulation prescribing a period of limitation to do or not to do a thing after the expiry of period so stipulated has the consequence of creation and destruction of rights and, therefore, must be specifically enacted and prescribed thereof. It is not for the Courts to import any specific period of limitation or implication, where there is really none, though Courts may always hold when any such exercise of power had the effect of disturbing rights of a citizen that it should be exercised within a reasonable period....."*

**6.4** The aforementioned principle has been followed by a Division Bench of Allahabad High Court in the case of *Collector of Central Excise, Allahabad v. Ram Swarup Electricals Ltd., 2007 (217) E.L.T. 12*. It has been held that amendment to Rule 57G prescribing the limit of six months was introduced on 29-6-1995, which is prospective in its operation and in respect of the period earlier to that no limitation was prescribed. Therefore, it was concluded that any transaction earlier to 29-6-1995 was not to attract the period of limitation of six months and the dealer was within its right to avail the shortfall in the Modvat credit at any time.

**6.5** Similar view was taken by CESTAT, Principal Bench, New Delhi in the case of *Sanghvi Marmo Pvt. Ltd. -2020 (33) G.S.T.L. 232 (Tri. - Del.)* wherein it was held that;

*"Considering the facts and circumstances, the only issue to be decided in this appeal is whether the 3rd proviso of Rule 4(1) of Cenvat Credit Rules, 2004 as introduced w.e.f. 1-9-2014, whether the same has got retrospective effect. I*



*find that the said proviso have been introduced w.e.f. 1-9-2014 and there is no stipulation in the amending notification that the same shall apply retrospectively. Rules of interpretation provide that whenever any statute is newly added the same has got only prospective effect unless it is specifically provided in the amending statute or the amendment is by way of substitution of an existing provision mainly by way of clarification or removal of defects. Accordingly, I hold that the said proviso in Rule 4(1) of Cenvat Credit Rules has got only prospective effect. Accordingly, the appeal is allowed and it is held that the appellant has taken credit rightly on 20-1-2015 on the basis of Bill of Entry dated 22-5-2014. Appeal is allowed and the appellant is entitled to consequential benefits, in accordance with law."*

**6.6** I find that the appellant had utilized the GTA services during 01.01.2005 to 12.10.2006 and availed the service tax credit on such services in the year 2009. During the relevant period, no limitation had been provided for availing of the Cenvat credit. The amendment in Rule 4(7) was introduced by inserting the fifth proviso prescribing the limit of six months, vide Notification No. 21/2014-CE(NT) dated 11.07.2014, which has prospective effect from 01.09.2014. Subsequently, the period of 'six months' was substituted by 'one year' vide Notification No. 06/2015-CE(NT) dated 01.03.2015. As both the aforesaid notifications had prospective effect, thus, I find that the appellant were within their right to avail the Cenvat credit at any time, prior to such limitation prescribed. In view of the above settled legal position of law, the Cenvat credit cannot be denied on the ground of limitation in absence of any statutory time limit prescribed.

**7.** Further, it is also observed that the appellant were in ambiguity regarding the admissibility of the credit of tax paid on outward transportation, therefore they communicated the same to the department and reserved their right to avail the credit as they maintained all the records in respect of service tax paid on outward transportation. They took credit after legal pronouncement made by Hon'ble Tribunal's Larger Bench-Bangalore passed in the case of M/s. ABB Ltd. Thus, I find that no malafide intention is proven on the part of appellant.

**7.1** Hon'ble Supreme Court in the Civil Appeal No. 3527 of 2009 in *Union of India v. Rajasthan Spinning & Weaving Mills* and Civil Appeal No. 3525 of 2009 in *Commissioner of Customs and Central Excise v. M/s. Lanco Industries Ltd.* [2009 (238) E.L.T. 3 (S.C.)] wherein in para 13 of the judgment, it is clearly mentioned that "The expression "Suppression" has been used in the proviso to Section 11A of the Act accompanied by very strong words as 'fraud' or 'collusion' and, therefore, has to be construed strictly. Mere omission to give correct information is not suppression of facts unless it was deliberate to stop the payment of duty. Suppression means failure to disclose full information with the intent to evade payment of duty. When the facts are known to both the parties, omission by one party to do what he might have done would not render it suppression."

**7.2** The penalty under Section 11AC, as the word suggests, is punishment for an act of deliberate deception by the assessee with the intent to evade duty by adopting any of the means mentioned in the section. For imposition of penalty under Section 11AC of the Act, there should be *mens-rea* to evade duty. I find that the appellant delayed in availing the credit as they were in ambiguity regarding the admissibility of the service



tax credit of outward transportation, which was also clarified to the department. Hence, no *mens rea* proved by the department in the facts of this case and in the absence of *mens rea*, the appellant is not liable to pay penalty under Section 11AC of the Act.

8. In view of above discussion and the decision of the judicial forum, I set-aside the impugned Order-in-Original and allow the appeal filed by the appellant.

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

*Akhil Kumar*  
25th August, 2022  
(Akhil Kumar)  
Commissioner (Appeals)

Date: 08.2022

Attested

*Rekha Nair*  
(Rekha A. Nair)  
Superintendent (Appeals)  
CGST, Ahmedabad



**By RPAD/SPEED POST**

To,  
M/s. Arvind Ltd.  
Naroda Road,  
Ahmedabad-380025

**Appellant**

The Assistant Commissioner  
CGST, Division-II  
Ahmedabad North  
Ahmedabad

**Respondent**

**Copy to:**

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad North.
3. The Assistant Commissioner, CGST, Division-II, Ahmedabad North
4. The Assistant Commissioner (H.Q. System), CGST, Ahmedabad North.  
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