



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- टेलीफैक्स 07926305136



DIN: 20230964SW00003303DD

स्पीड पोस्ट

क फाइल संख्या : File No : GAPPL/COM/STP/687/2023-APPEAL / 6011 - 19

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-105 /2023-24
 दिनांक Date : 18-09-2023 जारी करने की तारीख Date of Issue 18.09.2023

आयुक्त (अपील) द्वारा पारित
 Passed by Shri Shiv Pratap Singh, Commissioner (Appeals)

ग Arising out of Order-in-Original No. 156/AC/DEMAND/22-23 दिनांक: 31.10.2022 , issued
 by The Assistant Commissioner, CGST Division-I, Ahmedabad North

घ अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant
 M/s. Gopi paper Mart (India) Private limited, Nera Muthia Bus Stop, GIDC Naroda,
 Opp. Reliance Infocom Naroda, Ahmedabad

2. Respondent
 The Assistant Commissioner, CGST Division-I, Ahmedabad North, Ground Floor,
 Jivabhai Mansion, Ashram Road, Ahmedabad-380009

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, 4th 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.



- (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 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004
- (a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd 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 Appellate 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.

- (7) 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:

- (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.

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

M/s. Gopi Paper Mart (India) Private Limited, Nr. Muthia Bus Stop, GIDC Naroda, Opp. Reliance Infocom, Naroda, Ahmedabad (hereinafter referred to as '*the appellant*') have filed the present appeal against the Order-in-Original No. 156/AC/DEMAND/2022-23 dated 31.10.2022 (in short '*impugned order*') passed by the Assistant Commissioner, Central GST, Division-I, Ahmedabad North (hereinafter referred to as '*the adjudicating authority*'). The appellant were registered under Service Tax Registration No. AACCG3392ESD001.

2. The facts of the case, in brief, are that on the basis of the data received from the Central Board of Direct Taxes (CBDT) for the F.Y. 2014-15, differential income was noticed in the ITR/Form-26 AS vis-à-vis the taxable value declared in the ST-3 Return filed by the appellant. Differential value of service noticed was amounting to Rs. 49,11,915/-. Letters were, therefore, issued to the appellant to explain the reasons for non-payment of tax and to provide certified documentary evidences for said period. The appellant neither provided any documents nor submitted any reply justifying the non-payment of service tax on such receipts.

2.1 The appellant was therefore issued a Show Cause Notice No. IV/16-17/Prev/Gopi Paper/18-19 dated 14.08.2020 proposing Service Tax demand amounting to Rs.6,20,631/- for the period F.Y 2014-15, under provision of Section 73 of the Finance Act, 1994; interest under Section 75 of the Finance Act, 1994; and imposition of penalty under Section 78 of the Finance Act, 1994.

2.2 The said Show Cause Notice was adjudicated vide the impugned order by the adjudicating authority wherein the Service Tax demand of Rs.6,20,631/- was confirmed under proviso to sub-section (1) of Section 73 of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994 for the F.Y 2014-15. Further, penalty of Rs.6,20,631/- was also imposed on the appellant under Section 78 of the Finance Act, 1994.

3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant preferred the present appeal on the grounds elaborated below:-

- The appellant are engaged in manufacturing of excisable goods, i.e. Notebook, Full Scape Book, Jumbo Book, etc. and also engaged in job Work of printing of Notebook, Full Scape Book, Jumbo Book, etc on behalf of Principal Manufacturer and for the same the appellant was duly registered under Central Excise vide Excise Registration No. AACCG3392EEM001 as well as in Service Tax vide Service tax Registration No. AACCG3392ESD001. .
- They are manufacturing excisable goods on job work basis for Principal Manufacturer and liable to pay excise duty on goods manufactured by them on job work basis. On such activity, excise duty was already paid and such fact was already known to the department and already accepted by the department as their books of accounts were frequently audited by the department.



- Excise Audit for the period September 2009 to August 2014 was done and Final Audit Report No. 158/2014-15 dated 14.10.2014 was issued. Similarly Audit for the Excise and Service Tax matters for the period October 2016 to June 2017 was also done and Final Audit Report No. CE/ST-519/2021-22 dated 22.03.2022 was issued. Both the FARs are submitted along with appeal memorandum.
- Despite such audits were undertaken, the show cause notice was issued merely on the basis of the service income declared in the ITR. Though the reply to the SCN was submitted on 21.09.2022, however, the impugned order has been passed by observing that noticee has not submitted reconciliation statement or any evidence / documents on differential value amounting to Rs. 49,11,915/- for which demand has been raised.
- Reconciliation statement for the differential amount of Rs. 49,11,915/-, is submitted by the appellant which is as under:

Particulars	Amount (in Rs.)
Job work Charges on which excise duty has been paid [Entire Job work done on behalf of M/s. Navneet Education Limited]	19,59,606/-
Job work Charges on which excise duty is required to be paid by the Principal Manufacturer	29,52,309/-
Total amount shown as Sale of Services	49,11,915/-

- The Job work activities undertaken on behalf of Principal Manufacturers where excise duty is paid by Principal manufacturer was for Rs.29,52,309/- which is exempted under Entry No. 30(a) as well as Entry No. 30(c) of Mega Exemption Notification No.25/2012-ST dated 20.06.2012. The activity undertaken by the appellant where excise duty was discharged by them would falls under entry (f) of negative list under Section 66D of Finance Act, 1994. Such income comes to the tune of Rs.19,59,606/-
- The appellant has done majority of Job Work of printing, cutting, binding, and manufacturing of Notebooks, Full Scape Book, Jumbo Book, etc. which amounting to Manufacturing on behalf of M/s. Navneet Education Limited and on that appropriate excise duty has been paid at the time of clearance of finished goods from the premises of appellant. Copy of NOC issued by the department is submitted along with appeal memorandum.
- List of Job work transactions undertaken by appellant on behalf of Principal Manufacturers submitted is submitted along with appeal memorandum. Copies of all invoices issued by them for such job work activities are also submitted.



- The show cause notice and impugned order issued merely on the basis of amount reflected on 26AS/ITR, therefore, liable to be quashed. In this regard, they relied upon the following case laws:

- a) M/s. Amrish Rameshchandra Shah Vs. Union of India and others (TS-77-HC-2021-Bom.-ST)
- b) Sharma Fabricators & Erectors Pvt. Ltd. [2017 (5) GSTL 96 (Tri. - All.)]
- c) Kush Constructions Vs. CGST NACIN [2019 (24) GSTL 606 (Tri. - All.)]
- d) Alpa Management Consultants P. Ltd. Vs. CST [2007 (6) S.T.R. 181 (Tri.-Bang.)]
- e) Forward Resources Pvt. Ltd. Vs. CCE & ST – Surat-I dated 15.07.2022 in the Service Tax Appeal No. 10024 of 2020

- ST-3 Return for the period from April-2014 to September-2014 was filed on 19.10.2014 therefore, even after invoking extended period, the time limit for the same was already expired on 19.10.2019, whereas SCN has been issued on 14.08.2020. Thus, entire demand for this period is time barred.
- The show cause notice has been issued and demand of service tax has been confirmed by invoking the extended period under Section 73(1) of the Finance Act, 1994, however, there is not an iota evidence how the appellant has suppressed any fact. Moreover, the records were regularly audited by the department hence the facts that the appellant was doing job-work were never suppressed from the department. Therefore, charging suppression and invoking extended period and levying service tax is not valid.
- In absence of liability of tax, question of levy of penalty, late fee and interest does not arise.

4. Personal hearing in the case was granted on 11.09.2023. Shri Keyur Kamdar appeared on behalf of the appellant and reiterated the submission in the appeal. He submitted that the appellant provided job-work manufacturing, job work for principal registered under Central Excise. As the principal is liable to pay Central excise duty, they are not liable to pay Service tax on such job work service rendered to the Principal manufacture. Further, the appellant was subjected to departmental audit twice for which final audit report is available on record. In view of the same the allegation of suppression does not survive. Even otherwise the show cause notice issued in the year 2020 for the period 2014-15 for the first half is beyond 5 yrs. Therefore, he requested to set-aside the impugned order.

5. I have carefully gone through the facts of the case, grounds of appeal, submissions made in the Appeal Memorandum and documents available on record. The issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority, confirming the demand of Rs.6,20,631/- against the appellant along with interest and penalty, in the facts and circumstance of the case is legal and proper or otherwise. The demand pertains to the F.Y. 2014-15.

6. Firstly, the appellant have contended that the demand pertaining to (April, 2014 to September, 2014) is barred by limitation as the last date for issuing Show Cause Notice



was 18.10.2019 considering that the ST-3 Return for said period was filed by the appellant on 19.10.2014. I find that the demand for the period April, 2014 to September, 2014 is time barred as the notice was issued on 14.08.2020, which is beyond the prescribed period of five years of limitation. Thus, I agree with the contention of the appellant that the demand for the period from April, 2014 to September, 2014 is barred by limitation. For the remaining period the notice has been issued well within the period of limitation hence needs to be examined on merits.

7. On scrutiny of the Invoices issued by the appellant and the Ledger accounts, it is observed that the appellant are engaged in manufacture of excisable goods on job work basis for Principal Manufacturer (M/s. Navneet Education Ltd). In some invoices they have discharged central excise duty on the goods manufactured on job work basis. Since excise duty has been discharged on clearance, I find that on such income they are not liable to pay Service Tax as it may amount to double taxation. However, in some of the invoices they have raised only job charges/Labour bills on which no excise duty is discharged as the same shall be discharged by the Principal Manufacturer at the time of clearance.

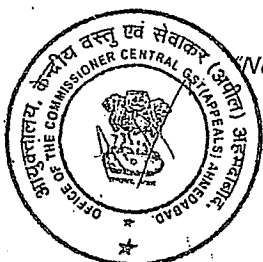
7.1 Prior, to Finance Act, 2017, under **Clause (f)** of the Negative List "*services by way of carrying out any process amounting to manufacture or production of goods excluding alcohol liquor for human consumption*". The phrase 'processes amounting to manufacture or production of goods' has been defined in **Clause (40)** of Section 65B of the Act as a process on which duties of excise are leviable under section 3 of the Central Excise Act, 1944 (1 of 1944) or any process amounting to manufacture of alcoholic liquors for human consumption, opium, Indian hemp and other narcotic drugs and narcotics on which duties of excise are leviable under any State Act for the time being in force. Thus, the process which amounts to manufacture was not considered as a taxable service as was included in the negative list. However, Clause (f) & Clause (40) were omitted vide Finance Act, 2017 with effect from 31.03.2017. However, considering the period of dispute, I find that during the relevant period i.e. in F.Y. 2014-15, clause (f) of Section 66D was in existence, hence the manufacturing activity carried out by the appellant on which excise duty has been paid shall not be taxable as was covered under said clause (f) above. Relevant text of the Negative List as per Section 66(D) (f) of the Finance Act, 1994 are reproduced below;

Negative List as per Section 66(D) (f) of the Finance Act, 1994

"Section 66(D) Negative list of services.— The negative list shall comprise of the following services, namely :—

(f) *amounting to manufacture or production of goods*"

7.2 However, for the job-work invoices where only labour charges/job charges were raised and on which the excise duty has been /shall be discharged by the Principal Manufacturer, the same shall be covered under exemption Notification No. 25/2012-ST dated 20.6.2012. Relevant Entry no. 30 of the said notification is reproduced below:-



"Notification No. 25/2012-Service Tax dated 20th June, 2012

30. *Carrying out an intermediate production process as job work in relation to -*

(a) agriculture, printing or textile processing;

(b) cut and polished diamonds and gemstones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 of the Central Excise Tariff Act, 1985 (5 of 1986);

(c) any goods excluding alcoholic liquors for human consumption, on which appropriate duty is payable by the principal manufacturer; or

(d) XXXXX

In terms of **clause (c) of Sr. No.30** of the Notification, carrying out an intermediate production process as job work in relation to any goods on which appropriate duty is payable by the principal manufacturer shall be exempted from service tax.

7.3 On scrutiny of Job work charges ledger submitted by the appellant, I find that the appellant has received income of Rs.19,59,606/- during the F.Y 2014-15 and in some case they have received job charges of Rs.29,52,309/-, on which excise duty is required to be paid by the Principal Manufacturer. The appellant were doing Job Work of printing, cutting, binding and manufacturing of Notebooks, Full Scape Book, Jumbo Book, etc. As these process amounts to manufacture and was carried out on behalf of principal manufacturer (M/s. Navneet Education Limited) on which appropriate excise duty has been paid either by the appellant or by the principal manufacturer at the time of clearance, hence, I find that the above process carried out by the appellant shall fall under Negative list provided under Section 66(D)(f) of the Finance Act, 1994 and are exempted under Sr. No. 30(c) of the Notification No. 25/2012-ST dated 20.06.2012.

8. In view of the above discussion, I find that the activity carried out by the appellant falls under clause (f) of the negative list specified in Section 66(D) of the Finance Act, 1994 as well as under Sr. No. 30(c) of the Notification No.25/2012-ST dated 20.06.2012, therefore, the Service Tax demand of Rs.6,20,631/- is not sustainable on merits. When the demand is not sustainable on merits, the question of charging interest or imposing penalties in the case does not arise.

9. In light of above discussion and findings, I set-aside the impugned order confirming the service tax demand of Rs.6,20,631/- alongwith interest and penalties and allow the appeal filed by the appellant.

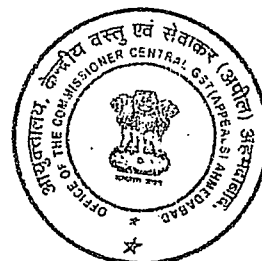
10. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stands disposed off in above terms.

Shiv Prasad Singh
(शिव प्रसाद सिंह)
आयुक्त(अपील्स)

Date: 10.9.2023

Attested
Rekha A. Nair

(Rekha A. Nair)
Superintendent (Appeals)



CGST, Ahmedabad

By RPAD / SPEED POST

To,
M/s. Gopi Paper Mart (India) Private Limited,
Nr. Muthia Bus Stop, GIDC Naroda,
Opp. Reliance Infocom, Naroda,
Ahmedabad

Appellant

The Assistant Commissioner,
CGST, Division-I,
Ahmedabad North
Ahmedabad

Respondent

Copy to:

1. The Principal Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad North.
3. The Assistant Commissioner (H.Q. System), CGST, Ahmedabad North.
(For uploading the OIA)
- ✓ 4. Guard File.



