



सत्यमेव जयते

आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeals Ahmedabad Commissionerate
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Tej
आज़ादी
अमृत महोत्सव

By SPEED POST

DIN:- 20231164SW000000BE44

(क)	फाइल संख्या / File No.	GAPPL/COM/STP/1528/2023 / 8349-93
(ख)	अपील आवेदना संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-002-APP-136/23-24 and 31.10.2023
(ग)	पारित किया गया / Passed By	श्री ग्यानचंद जैन, आयुक्त (अपील) Shri Gyan Chand Jain, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	20.11.2023
(ङ)	Arising out of Order-In-Original No. GST/06/Div-VI/O&A/263/R.M/AM/2022-23 dated 15.11.2022 passed by The Assistant Commissioner, CGST Division-VI, Ahmedabad North	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s R.M. Infrastructure, A-203, Suyash Status, Sola Science City Road, Nr. Reliance Fresh Store, Ahmedabad -380060

कोई व्यक्ति इस अपील-आवेदन से असंतोष अनुभव करता है तो वह इस आवेदन के प्रति क्या स्थिति नीचे बताए गए सक्षम अधिकारी को अपील अथवा पुनरीक्षण आवेदन प्रस्तुत कर सकता है, जैसा कि ऐसे आवेदन के विरुद्ध हो 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 अठारह नीचे बताए गए मामलों के बारे में सूचीकृत द्वारा 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 :-

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 :-

(क) यदि माल की हानि के मामले में जब ऐसी हानिकार खाने से किसी भण्डारगार या अन्य कारखाने में या किसी भण्डारगार से दूसरे भण्डारगार में माल ले जाते हुए मार्ग में, या किसी भण्डारगार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डारगार में हो माल की प्रकृति के दौरान हुई हो।

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 निर्यात में उपयोग शुल्क कहे माल पर उत्पादन शुल्क के रिबेट के मामले में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

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।

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 अवधि जो इस धारा एवं नियम के मुताबिक अनुकूल, अपील के द्वारा पारित हो समय पर या बाद में विच अधिनियम (नं 2) 1998 धारा 109 द्वारा नियुक्त किए गए हों।

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.

(2) केन्द्रीय उत्पादन शुल्क (अपील) निवमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या ईए-8 में दो प्रतियों में, उचित अवधि के प्रति आवेदन प्रेषित दिनांक से तीन मास के भीतरमूल-आवेश एवं अपील आवेदन की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ का मुख्य शीर्ष के अंतर्गत धारा 35-इ में निर्धारित की 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.

(3) रिविजन आवेदन के साथ जहाँ संप्रत्येक एक लाख रुपये या उससे कम होते रुपये 200/- कीस भुगतान की जाए और जहाँ संप्रत्येक एक लाख से ज्यादा हो तो 1000/- की कीस 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 सेवा कर 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 :-

(2) उक्तलिखित परिच्छेद में बताए अनुसार के अलावा की अपील, अपीलों के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (विस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में 2nd माला, बडुनासी भवन, अहमदाबाद, गिरधरनागर, अहमदाबाद-380004।

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd floor, Bahumali Bhawan, Asarwa, Giridhar Nagar, Ahmedabad: 380004. In case of appeals other than as mentioned above para.

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 आवेदनों का समावेश होता है तो प्रत्येक मूल आवेदन के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढ़ी 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 मूलआदेश यथास्थिति निर्बन्धन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर 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 और संबंधित मामलों को निबंधन 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 उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेड) एक प्रति अपील के मामले में कर्तव्यमांग (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 सेवाकर के अंतर्गत, शामिल होगा कर्तव्य की मांग (Duty Demanded)।

- (1) बंड (Section) 11D के तहत निर्धारित राशि;
- (2) त्रिा त्रलत सेनवैट क्रेडिट की राशि;
- (3) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देव राशि।

यह पूर्व जमा 'संवित 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.

(6) (i) इस आदेश के प्रति अपील प्राधिकरण के समक्ष यहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो मांग किए गए शुल्क के 10% भुगतान पर और यहाँ 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. R. M. Infrastructure, A-203, Suyash Status, Sola Science City Road, Nr. Reliance Fresh Store, Ahmedabad-380060 (hereinafter referred to as '*the appellant*') have filed the present appeal against the Order-in-Original No. GST/06/Div-VI/O&A/263/R.M/AM/2022-23 dated 15.11.2022, (in short '*impugned order*') passed by the Assistant Commissioner, Central GST, Division-VI, Ahmedabad North (hereinafter referred to as '*the adjudicating authority*'). The appellant were registered with the department and holding Service Tax Registration No.AAMFR4270PSD001.

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, it was noticed that the that Gross Value of Services declared in their ST-3 Returns was less compared to the income declared in the ITR/TDS. Letters were, therefore, issued to the appellant to provide details of the services provided during said period and explain the reasons for non-payment of tax and provide certified documentary evidences for the same. The appellant neither provided any documents nor submitted any reply justifying the non-payment of service tax on such receipts. Therefore, the differential income reflected under the heads "Sales / Gross Receipts from Services (Value from ITR)" or (Value from Form 26AS)" of the Income Tax Act, 1961, was considered as a taxable value. The details are as under;

Table-A

F.Y.	Differential Value	Service tax rate	Service Tax liability
2014-15	2,54,92,957	12.36%	31,50,930/-

2.1 A Show Cause Notice (SCN) No. GST-06/04-378/O&A/R.M/20-21 dated 25.9.2020 was, therefore, issued to the appellant proposing recovery of service tax amount of Rs.31,50,930/- along with interest under Section 73(1) and Section 75 of the Finance Act, 1994, respectively. Imposition of penalties under Section 76, Section 77 and Section 78 of the Finance Act, 1994 were also proposed.

2.2 The said SCN was adjudicated vide the impugned order, wherein the service tax demand of Rs.31,50,930/- was confirmed alongwith interest. Penalty of Rs. 10,000/- under Section 77 and penalty of Rs.31,50,930/- was also imposed under Section 78 of the F.A., 1994. Penalty under Section 76 was however dropped.

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 is providing construction services of residential units. The appellant has paid service tax on the advances received from members before completion certificate (i.e. 10.12.2013) at the rates prevailing at the time of receipt of advances and abatement of 75% is considered as per Notification no. 26/2012-ST. Further appellant had not taken any credit for payment of service tax but all the service tax was paid in cash.



- The members were paying advance money towards their booking gradually and such amount of advance receipt was shown under "Current Liabilities" as member contribution. When any of the members paid full amount to the appellant, the appellant executed sale deed and the whole amount transferred to sales account in profit & loss account. Now, the appellant had already deposited the service tax on advance money received then again the appellant was not liable for service tax on whole amount of sale.
- The department has not considered the fact that the appellant had already deposited the service tax on the advance money received during the relevant period of time and thereby the appellant was not liable for service tax on sales amount transferred to profit & loss account. Even though the appellant has submitted all such facts & details in SCN reply, the department has not considered the same and raised the demand which is not sustainable at all.
- The appellant being residential construction service provider had availed the benefit of abatement @75% as per the Notification No.26/2012-ST, on which service tax has been discharged in cash which can also be verified from ST-3 returns filed by the appellant. So, the appellant has rightly availed the benefit of abatement @75%.
- The appellant had received BU permission on 10.12.2013 by the competent authority. Accordingly, the appellant had not discharged service tax on booking amount received after BU permission. Thus, the appellant has rightly availed the benefit of exemption of BU permission.
- The appellant had shown total value of Rs.2,32,51,044/- while filing of ST-3 returns for the period of 2014-15. As per Profit & loss account, the sales amount is Rs.4,87,44,001/- however the net amount received is Rs.1,70,42,501/-. Thus the difference come to Rs.6,208,543/-. Thus, the appellant has shown excess amount in ST-3 returns.
- Entire demand for April, 2014 to March, 2015 is time barred as notice was issued invoking the extended period of limitation, without any suppression of fact.
- For imposing penalty under section 78 of the Act it has to be established that there is a short payment of service tax by reason of fraud, collusion, willful misstatement, suppression of facts or contravention of any provisions of the Act or rules made there under with intent to evade payment of service tax. The Show Cause Notice has not given any reason whatsoever for imposing the penalty under Section 78 of the Act. The show cause notice has not brought any evidence/ fact which can establish that the Appellant has suppressed anything from the department. Hence no case has been made out on the ground of suppression of facts or willful misstatement of facts with the intention to evade the payment of service tax. Hence the present case is not the case of fraud, suppression, willful misstatement of facts, etc. Hence penalty under section 78 of the Act cannot be imposed. Reliance placed on Hon'ble Gujarat High Court decision in case of Steel Cast Ltd. 2011 (21) STR 500 (Guj).



- Penalty cannot be imposed under Section 77 of Finance Act, 1994 as there is no short payment of service tax. As per the merits of the case, the Appellant is not liable for payment of Service tax.
- It is a settled principle of law that if a dispute is arising out of interpretation of the provisions of statute or exemption notification, no penalty can be levied. If at all it is held that the service tax is payable as demanded by the Show Cause Notice, then also it can be said that it is a dispute arising out of interpretation of the provisions of the law and not because of any intentional avoidance of tax. The Appellant place reliance on the following case laws in this regard:
 - a) Bharat Wagon & Engg. Co. Ltd. v. Commissioner of C. Ex., Patna, (146) ELT 118 (Tri. - Kolkata),
 - b) Goenka Woollen Mills Ltd. v. Commissioner of C. Ex., Shillong, 2001 (135) ELT 873 (Tri. - Kolkata)

5. Personal hearing in the matter was held on 21.08.2023, Shri Vipul Khandhar, Chartered Accountant appeared on behalf of the appellant and reiterated the submissions made in the appeal. He submitted that the appellant provided construction of Residential Complex service, where entire sales were affected after issue of completion certificate. Therefore, the liability of the appellant to service tax is nil, copy of sales ledger is attached with the appeal. He will submit a copy of the completion certificate in a few days. He therefore requested to set-aside the impugned order, which has been passed ex-parte without any verification. He also submitted that the show cause notice, in respect of first half of the F.Y. 2014-15 has been beyond the extended period of five years.

5.1 Subsequently, due to change in the appellate authority, another date (25.10.2023) for personal hearing was conveyed to the appellant. However nobody appeared on behalf of the appellant. I therefore proceed to decide the case based on the contents of the oral and written submissions made by them in earlier hearing; the grounds of appeal and the B.U. certificate subsequently submitted.

6. I have carefully gone through the facts of the case, the impugned order passed by the adjudicating authority, submissions made by the appellant in the appeal memorandum and those made during personal hearing. The issue to be decided in the present case is as to whether the service tax demand of **Rs.31,50,930/-** alongwith interest and penalties, confirmed in the impugned order passed by the adjudicating authority, in the facts and circumstances of the case, is legal and proper or otherwise.

The demand pertains to the period F.Y. 2014-15.

6.1 Before taking up the issue on merits, I will first decide the claim made by the appellant that the demand for April, 2015 to September, 2015 is time barred. The appellant failed to submit the copy of ST-3 return filed therefore I will consider the due date of filing of return. I find that the due date of filing of return for (April to Sept, 2015) was 25.10.2015. Therefore, the last date to issue the demand notice for said period after invoking extended period would be 24.10.2020. Since the SCN was issued on



25.9.2020, I find that the demand for April-September is well within time. The demand for the remaining period is also well within time.

6.2 It is observed that the entire demand has been raised in the SCN based on the income data shared by the CBDT on which no service tax was paid by the appellant. As the appellant did not submit any documentary evidence or appear for personal hearing the adjudicating authority, confirmed the demand. However, the appellant before the appellant authority has submitted the Balance Sheet and Completion certificate issued by Ahmedabad Municipal Corporation Mahanagar Seva Sadan. It is observed that the appellant got the BU permission for 'Suyash Homes' Gota, Ahmedabad on 10.12.2013. They also submitted a list showing the name of members and receipt of payment received from each member prior to issuance of completion/BU certificate and in some cases cancellation of amount. As per the list amount of Rs.2,01,03,501/- was received from the members prior to BU permission and Rs. 30,61,000/- was returned. These figures are tallying with the ledgers of each members.

6.3 The appellant claim that they have shown total income of Rs.2,32,51,044/- in their ST-3 return on which they have discharged the applicable tax liability. However, in the P&L account they have shown income of Rs.4,87,44,001/- so considering the difference of above incomes the tax was demanded on Rs.2,54,92,957/-. The appellant have claimed that out of the above differential income, some amount was received after B.U. permission which is not taxable. Some amount was received as advance on which tax has been discharged.

6.4 Entire demand has been raised on the differential income noticed on reconciliation of ST-3 return and P&L account, therefore their argument that tax has been paid on the advance income is not justifiable as income on which tax has been discharged is not counted in the differential income. Further, they claimed that the income of Rs. 51,75,089/- is exempted and after considering the abatement the net taxable income shall come to Rs.45,18,989/-. However, the appellant have not submitted the P&L account and the relevant documents to justify their argument as to how income of Rs.51,75,089/- is exempted.

6.5 In the instant case, I find that from the total differential income of Rs.2,54,92,957/-, income of Rs.2,01,03,501/- was received prior to B.U. permission hence taxable. However, on the income received after the B.U. permission, I find that the same is not taxable as it is deemed sale of goods. However, it is noticed that the appellant has already discharged the tax liability on the income received prior to BU permission and reflected the same in their ST-3 return. Further, for the consideration received after issuance of completion certificate I find they are not liable to pay any tax. But the appellant has not submitted either the bifurcation, P&L account or the ledgers showing the payment received after issuance of B.U. permission to quantify the income received after B.U. permission. Hence, I find that the appellant is liable to pay tax on the differential income.

6.8 It is also noticed that amount of Rs.30,61,000/- was returned to their clients due to cancellation of booking. They provided ledgers to substantiate their claim. I have gone through the ledgers and find the same to be correct. I find that the income of Rs.30,61,000/- shall not form part of the taxable value and shall be deducted. After



deducting the said amount and after granting cum tax benefit the taxable income arrived shall be Rs.1,49,73,271/-. Thus, the tax liability of the appellant shall be Rs. 18,50,696/-.

Table-B

ST3	P&L	Difference	Income returned to clients	Taxable	Abatement 75%	Cum tax benefit	S.Tax. liability [12.36%]
1	2	3	4	5	6	7	8
2,32,51,044	4,87,44,001	2,54,92,957	30,61,000	2,24,31,957	1,68,23,968	1,49,73,271	18,50,696

7. In view of the above, I find that the appellant is liable to pay service tax on the income of Rs.18,50,696/- alongwith interest.
8. When the demand sustains there is no escape from interest, the same is therefore recoverable with applicable rate of interest on the tax held sustainable in the para-7 supra.
9. I find that the imposition of penalty under Section 78 is also justifiable as it provides penalty for suppressing the value of taxable services. Hon'ble Supreme Court in case of *Union of India v/s Dharamendra Textile Processors* reported in [2008 (231) E.L.T. 3 (S.C.)], concluded that the section provides for a mandatory penalty and leaves no scope of discretion for imposing lesser penalty. I find that the appellant was rendering a taxable service but failed to assess their tax liability correctly with intent to evade the taxes. The appellant deliberately suppressed the income received from the taxable services in their ST-3 returns. This act thereby led to suppression of the value of taxable service and such non-payment of service tax undoubtedly brings out the willful mis-statement and fraud with intent to evade payment of service tax. If any of the circumstances referred to in Section 73(1) are established, the person liable to pay tax would also be liable to pay a penalty equal to the tax so determined above.
10. As regards, the imposition of penalty under Section 77 (1) is concerned; I find that the same was imposed as the appellant did not provide the details or information called for the F.Y. 2014-15. However considering the reduction in tax liability, I reduce the penalties form Rs.10,000/- to Rs.5,000/-.
11. In view of the above discussion, I partially uphold the impugned order confirming the service tax demand of Rs.18,50,696/- alongwith interest and penalties.

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

[Signature]
(सामन्त जैन)
आयुक्त (अपील)

Date: 10.2023

Attested

[Signature]

(रेखा नायर)



આધીક્ષક (અપીલ્ત)

કેન્દ્રીય જી. એસ. ટી, અમદાવાદ

By RPAD/SPEED POST

To,

M/s. R. M. Infrastructure,
A-203, Suyash Status,
Sola Science City Road,
Nr. Reliance Fresh Store,
Ahmedabad-380060

Appellant

The Assistant Commissioner
CGST, Ahmedabad North

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. The Assistant Commissioner, CGST Division-VII, Ahmedabad North.
5. Guard File.



