



सत्यमेव जयते

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

By SPEED POST

DIN:- 20240264SW0000015774

(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/3871/2023 / 1697 - 1701
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-EXCUS-002-APP-199/23-24 and 25.01.2024
(ग)	पारित किया गया / Passed By	श्री ज्ञानचंद जैन, आयुक्त (अपील) Shri Gyan Chand Jain, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	31.01.2024
(ङ)	Arising out of Order-In-Original No. 251/AC/DEMAND/22-23 dated 30.11.2022 passed by The Assistant Commissioner, CGST Division-I, Ahmedabad North	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	Mohanlal Nanuji Suhil Plot No. 1100, Opp. Satyam Estate L.B.S. Road, Saijpur Bogha, Naroda Ahmedabad - 382350

कोई व्यक्ति इस अपील-आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील अथवा पुनरीक्षण आवेदन प्रस्तुत कर सकता है, जैसा कि ऐसे आदेश 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 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 :-

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 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।

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।



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 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।

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) 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 भीतरमूल-आदेश एवं अपील आदेश 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 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.

(3) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम होतो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्नरकम 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 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, 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।

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 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 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 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 निर्णयन 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 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 उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) एके 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) खंड (Section) 11D के तहत निर्धारित राशि;
- (2) लिया गलत सेनवैट क्रेडिट की राशि;
- (3) 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.

(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।

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. Mohanlal Manuji Suhil, Plot No.1100, Opposite Satyam Estate, L.B.S.Road, Saijpur Bogha, Naroda, Ahmedabad-382350 (hereinafter referred to as '*the appellant*') have filed the present appeal against the Order-in-Original No. 251/AC/DEMAND/2022-2023 dated 30.11.2022, (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 engaged in providing taxable services but were not registered with the Service Tax Department.

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. 2015-16, it was noticed that the appellant during said period have shown gross receipt of Rs.13,05,702/- under the heads "Sales / Gross Receipts from Services (Value from ITR)" in the Income Tax Act, 1961 and on which no tax was paid. Letters were, therefore, issued to the appellant to explain the reasons for non-payment of tax and to provide certified documentary evidences for the F.Y. 2015-16. The appellant neither provided any documents nor submitted any reply justifying the non-payment of service tax on such receipts. The service tax liability was, therefore, quantified considering the income of Rs.13,05,702/-, as taxable income and the service tax liability of Rs.1,89,327/- for F.Y. 2015-16 was accordingly worked out.

Table-A

<i>F.Y.</i>	<i>Value as per ITR</i>	<i>Service tax rate</i>	<i>Service Tax liability</i>
2015-16	Rs.13,05,702/-	14.5%	Rs.1,89,327/-

2.1 A Show Cause Notice (SCN) No. STC/AR-1-15-16/UNREG/2021-22/263 dated 23.04.2021 was therefore, issued to the appellant proposing recovery of service tax amount of Rs.1,89,327/- not paid on the value of income received during the F.Y. 2015-16, along with interest under Section 73(1) and Section 75 of the Finance Act, 1994, respectively. Imposition of penalties under Section 77(1) 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.1,89,327/- was confirmed alongwith interest on the taxable services provided during the F.Y. 2015-16. Penalty of Rs.10,000/- was imposed under Section 77(1) & Penalty of Rs.1,89,327/- under Section 78 of the F.A., 1994 was also imposed.

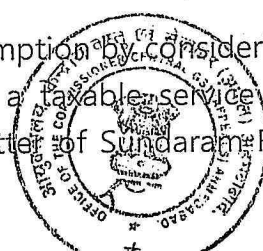
3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal on the grounds elaborated below:-

- Appellant is small service provider and engaged in providing services of transportation of goods. He has also reported income from renting of house property in the income tax return. The income earned from above sources is covered under negative list and therefore the same is not liable to tax.
- Further, the taxable value of services is below threshold limit. Even if the GTA service is considered taxable. The appellant is eligible for abatement under Notification No.



26/2012-ST dated 20-06-2012 and 30% of the total receipt is exempt from the levy of service tax.

- Appellant have earned from transportation of goods during the F.Y. 2015-16 amounting to Rs.11,23,702/- which is evident from the revenue shown in the income tax return filed by the Appellant. Further, Appellant has also received rent from renting of house property amounting to Rs. 1,82,000/-. Copy of the same is submitted. Total amount charged for transportation of goods is Rs.11,23,702/- and since 70% of the same is the taxable value of services which amounts to Rs.7,86,591/-. Further, Appellant has also received rent from renting of house property amounting to Rs. 1,82,000/- which is covered under negative list and in no case may be considered as taxable.
- Notification No. 33/2012-ST dated 20-06-2012 providing exemption to small service provider having aggregate value of taxable services charged in the first consecutive invoices up to Rupees Ten Lakhs. As the value of service portion is restricted to 70% of the total amount of freight received for transportation of goods accordingly, the total value of taxable services aggregates to Rs.7,86,591/- which is well below the threshold prescribed under Notification No. 33/2012-ST dated 20-06- 2012 and thus not liable to service tax.
- The appellant is not liable to obtain registration as per the provisions of section 69 of the Act. Further, Rule 3 of Service Tax (Registration of Special Category of Persons) Rules, 2005 provides for application of registration by provider of taxable service whose aggregate value of taxable service in a financial year exceeds nine lakh rupees. As the aggregate value of taxable service is defined as "the sum total of first consecutive payments received during a financial year towards the gross amount, as prescribed under section 67 of the Act, charged by the service provider towards taxable services but does not include payments received towards such gross amount which are exempt from the whole of service tax leviable thereon under section 66 of the Act under any notification other than Notification No. 6/2005-Service Tax, dated the 1st March, 2005. The aggregate value of taxable services provided by them has not exceeded the threshold of rupees ten lakhs during F.Y. 2015-16. Accordingly, the liability to pay service tax does not arise. Therefore, appellant is not liable to obtain registration. So the impugned OIO confirming demand based on allegation made in SCN alleging contravention of provisions for not obtaining registration is void ab initio and is liable to be quashed on this count also.
- Cum tax benefit should be extended if the appellant is held liable to pay the tax.
- The impugned order has been passed without following the principles of natural justice as no intimation of personal hearing was granted. The impugned order was passed ex-parte.
- Recovery cannot be initiated merely on the basis of presumption by considering the revenue receipts reported in the income tax return as a taxable service of the appellant. Reliance placed on decision passed in the matter of Sundaram Finance



Ltd. v. ACIT (Supreme Court) [(2012) 10 sec 430], the decision of Hon'ble CESTAT, Allahabad in the matter of Kush Constructions Vs. CGST NACIN 2019 (24) GSTL 606 (Tri-All).

- The taxable value of services provided by the Appellant are well below the threshold prescribed vide Notification No. 3312012-ST dated 20-06-2012 and are not liable to service tax, so the question of contravention of section 66B for charging of service tax and payment of service tax under section 68 of the Act does not arise at all.
- Appellant is not required to file service tax returns in terms of Section 70 of the Act the appellant is not liable to pay service tax on the services provided by him as the same are below the threshold. Accordingly, Appellant is not required to file service tax returns and thus has not contravened the provision of section 70 of the Act. Reliance placed in the matter of Patwari Electricals vs. CCEx., Cus and S.T, Aurangabad [2016(44) STR 66 (Tri. - Mumba)],
- The demand proposed in impugned OIO, is hit by limitation. The appellant has not provided any taxable services and has furnished all information required to be furnished under Income Tax Act, 1961 to CBDT which is another wing of revenue just like CBEC/CBIC. Thus, the SCN itself is barred by limitation as SCN is issued after prescribed period from the date of furnishing of returns under Income Tax Act, 1961. Further in case of fraud, collusion, wilful mis-statement, suppression of facts, or contravention of any provisions of this Chapter or of the Rules made under the Act with intent to evade payment of service tax suppression can be invoked. In all other cases, the period of limitation is restricted to one year/ one and half year/ two and half year from the relevant date.
- Appellant submits that it is a well-settled proposition in law that imposition of penalty is the result of quasi-criminal adjudication. It is not a mechanical process or cannot be imposed just because it is legitimate to levy penalty. The element of mens rea or malafide intent must be necessarily present, in order to justify imposition of penalty. An element of positive action to evade tax or mens rea is essential for the imposition of penalty which is conspicuously absent in the case in point. Therefore, no penalty u/s 77 and 78 can be levied on Appellant considering the facts and circumstance of the case.
- Interest is payable only when a person has delayed or has not paid service tax on due dates. In the instant case, Appellant is not liable to pay service tax and is not liable to any amount in the name of service tax on service provided by him as the same is covered under threshold limit prescribed under Notification No. 33/2012-ST dated 20-06-2012, hence, the question of payment of interest does not arise.

4. Personal hearing in the matter was held on 09.01.2024. Shri Gopal K. Laddha appeared on behalf of the appellant. He stated that the client is transporter who transports goods locally without issuing consignment note, so covered under negative list. Residential property is rented out, so service tax not applicable. He submitted additional documents and requested to allow their appeal.



4.1 The appellant in the additional submissions reiterated the grounds of appeal and also submitted copy of Profit & Loss Account, Balance Sheet and ITR filed for the F.Y. 2014-15.

5. I have carefully gone through the facts of the case, the impugned order passed by the adjudicating authority and the submissions made in the appeal memorandum. The issue to be decided in the present case is as to whether the service tax demand of Rs.1,89,327/- confirmed alongwith interest and penalties 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. 2015-16.**

5.1 It is observed that the appellant in the Profit & Loss Account of the F.Y. 2015-16, have shown total direct income of Rs.13,05,702/- out of which Rs.11,23,702/- is shown as Freight Income and Rs.1,82,000/- as Rent Income. In respect of the Freight Income, the appellant have claimed that the same pertains to the GTA service rendered. In terms of Notification No.26/2012-ST dated 20.06.2012 as amended vide Notification No.08/2015-ST dated 01.3.2015, they claim they are liable to pay tax only on 30% of the taxable value as remaining 70% is exempted vide above notification.

5.2 I find force in their contention. In terms of Notification No.26/2012-ST dated 20.06.2012 as amended vide Notification No.08/2015-ST dated 01.3.2015, the GTA service provider is admissible to the abatement of 70% on the taxable value subject to the condition that the service provider has not taken CENVAT credit on inputs, capital goods, used for providing the taxable service under the provisions of the CENVAT Credit Rules, 2004. Relevant text of the notification is reproduced below;

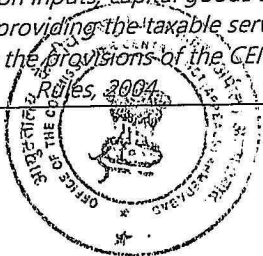
Notification No.26/2012-ST dated 20.06.2012

Exemption from Service tax in relation to transport of goods and passengers tour operators, financial leasing, hire purchase, renting of hotels, inns, guest houses, clubs campsites or other places, chit funds, renting of cabs, construction of complex/building for sale — Notification No. 13/2012-S.T. superseded

In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Act), and in supersession of notification number 13/2012-Service Tax, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 211(E), dated the 17th March, 2012, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable service of the description specified in column (2) of the Table below, from so much of the service tax leviable thereon under section 66B of the said Act, as is in excess of the service tax calculated on a value which is equivalent to a percentage specified in the corresponding entry in column (3) of the said Table, of the amount charged by such service provider for providing the said taxable service, unless specified otherwise, subject to the relevant conditions specified in the corresponding entry in column (4) of the said Table, namely

TABLE

Sl.No.	Description of taxable service	Percent-age	Conditions
(1)	(2)	(3)	(4)
7	Services of goods transport agency in relation to transportation of goods.	30	CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.



5.3 It is observed that the above abatement is subject to the condition that the GTA service provider has not availed the CENVAT credit on inputs, capital goods and input services, used for providing the taxable service. I find that the appellant is not registered with the department and have not filed ST-3 return so it may not be possible to verify whether the condition prescribed therein has been fulfilled or not. However, in the interest of natural justice, I remand the case back to the adjudicating authority who shall examine the fulfillment of condition prescribed at Sr.No.7 of Notification No.26/2012-ST dated 20.06.2012. The appellant is also directed to submit relevant documents before the adjudicating authority.


6. On the Income of Rs.1,82,000/-, the appellant claim that the same is earned from renting of residential property hence not taxable. However, in the ITR, I find that they have not reflected this income under income from house property, hence their claim that the said income is from renting of residential property is not acceptable. Though, the appellant have failed to produce relevant documents to establish their above claim, I find it would be proper to grant one more opportunity to the appellant to produce relevant documents, if any, before the adjudicating authority.

7. Consequently, I remand the matter back to the adjudicating authority, who shall examine the admissibility of the abatement and exemption claimed by the appellant subject to veracity of the documents.

8. In light of above discussion, I set-aside the impugned order confirming the service tax demand of Rs. 1,89,327/- alongwith interest and penalties and allow the appeal filed by the appellant by way of remand.


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.


(ज्ञानचंद जैन)
आयुक्त (अपील्स)

Date: 25.1.2024

Attested


(रेखा नायर)
Superintendent (Appeals)
CGST, Ahmedabad

By RPAD/SPEED POST

To,
M/s. Mohanlal Manuji Suhil,
Plot No.1100, Opposite Satyam Estate,
L.B.S.Road, Saijpur Bogha, Naroda,
Ahmedabad-382350

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 Superintendent (System), CGST, Ahmedabad (Appeals) for uploading the OIA
4. Guard File.

