



सत्यमेव जयते

आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeals Ahmedabad Commissionerate
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By SPEED POST

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(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/6170/2023 / 2661 - 65
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-EXCUS-002-APP-262/23-24 and 28.02.2024
(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	07.03.2024
(ङ)	Arising out of Order-In-Original No. 695/AC/Demand/22-23 dated 31.3.2023 passed by The Assistant Commissioner, CGST Division-I, Ahmedabad North	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	Rahul Chaturbhai Vekariya B-11, Sudarshan Park, Opp. Parishram Park, Gopal Chowk, Nava Naroda, Ahmedabad- 382345

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 प्रकिया 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 होते 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 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 मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रू 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. Rahul Chaturbhai Vekariya, B-11, Sudarshan Park, Opp. Parishram Park, Gopal Chowk, Nava Naroda, Ahmedabad-382345 (hereinafter referred to as 'the appellant') have filed the present appeal against the Order-in-Original No.695/AC/DEMAND/22-23 dated 31.03.2023 (referred in short as 'impugned order') passed by the Assistant Commissioner, Central GST, Division-I, Ahmedabad North (hereinafter referred to as 'the adjudicating authority'). The appellant is holding PAN No. AEJPV8403M.

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. 2016-17, it was noticed that the appellant had declared Sales / Gross Receipts of Rs. 16,83,130/- in their ITR, on which no service tax was paid. Letters were, therefore, issued to them to explain the reasons for non-payment of tax on the income and to provide certified documentary evidences for the F.Y. 2016-17. The appellant neither provided any documents nor submitted any reply justifying the non-payment of service tax on such receipts. The service tax liability of Rs.2,52,469/- was therefore quantified on the income of Rs.16,83,130/-.

Table-A

F.Y.	Sales / Gross Receipt as per ITR	Service Tax
2016-17	16,83,130/-	2,52,469/-

2.1 A Show Cause Notice (SCN) No. Div-I/AR-IV/TPD-Unreg/16-17/Rahul Chaturbhai Vekariya dated 06.04.2022 was issued to the appellant proposing recovery of service tax amount of Rs.2,52,469/-not paid on the value of income received during the F.Y. 2016-17, along with interest under Section 73(1) and Section 75 of the Finance Act, 1994, respectively. Imposition of late fees under Section 70; Imposition of penalties under Section 77(1)(a), 77(1)(c), Section 77(2) and Section 78 of the Finance Act, 1994 were also proposed.

3. The said SCN was adjudicated vide the impugned order, wherein the service tax demand of Rs.2,52,469/-was confirmed alongwith interest. Late fee of Rs.20,000/- was imposed under Section 70; Penalty of Rs.10,000/- each was imposed under Section 77(1)(a)& Section 77(1)(c) and penalty of Rs.2,52,469/-under Section 78was also imposed. However, penalty under Section 77(2) was dropped.

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

- The appellant is engaged in providing works contract services in relation to Installationof Electrical devices as a sub-contractor. Being a small service providerby virtue of Notification no. 33/2012-ST dated 20/06/2012, wasnot required to register with the service tax department.
- In the impugned order it ismentioned that personal hearing opportunity granted on 17.03.2023,20.03.2023 and 28.03.2023 which is devoid of the facts of the case. Theappellant received only two personal hearing notices, first notice dated11/03/2023 keeping personal hearing on 17/03/2023 and second noticedated 20/03/2023 keeping personal hearing on 28/03/2023. Minimum three adjournments are to provided but the same was not provided.

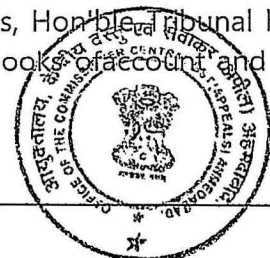


10,00,000 hence appellant is eligible for small service provider exemption for the F.Y.2016-17 as per Notification No. 33/2012- ST dated 20/06/2012. For verification purpose copy of Income Tax Return (ITR) of F.Y. 2015-16 as and Profit & Loss account of F.Y. 2015-16 is submitted.

- The works contract services provided to M/s. Divya Electricals for Installation of Electrical devices along with necessary materials as a sub-contractor for Rs. 12,32,164/- As per the provisions of Rule 2A(ii)(A) of Service Tax (Determination of value) Rules, 2006, they are claiming abatement of 60%, since, such work is relating to execution of original works, service tax shall be payable only on 40% of the total amount charged for the works contract. Hence, value of taxable services should be Rs. 4,92,866/- only (Rs.12,32,164-60%). Copy of work orders awarded by Bharti Airtel Ltd. to Divya Electricals and copy of work orders awarded by Divya Electricals to Rahul Chaturbhai Vekariya (the appellant) as a sub-contractor are attached. Ledger copy of Divya Electricals for the F.Y. 2016-17, Copy of Invoices issued by the appellant during the F.Y. 2016-17 to service recipient are also attached for reference. Copy of FORM 26AS for the F.Y. 2016-17 where amount on which TDS deducted by DIVYA ELECTRICALS is reflected, Copy of Profit and Loss Account of F.Y. 2016-17 is also submitted.

Particulars	Amount in (Rs.)
Value declared in ITR based on which SCN issued and demand confirmed in OIO	16,83,130
Less: Works Contract services provided to Divya Electricals of Total amount Rs. 12,32,164 out of that 60% abatement. (Rs. 12,32,164*60%)	7,39,298
Taxable value of services provided in the F.Y. 2016-17	9,43,832

- Hence, during the F.Y. 2016-17, the appellant has provided total taxable value of services of Rs. 9,43,832/- only, which is not exceeding Rs. 10,00,000, therefore appellant is not liable to pay service tax, interest and penalty as demanded in the impugned OIO and request to set aside the order passed by adjudicating authority on flimsy grounds without considering the facts of the case and evidence available on hand.
- Entire SCN is merely based on the comparison of data received from the Income Tax Department for the Income Tax Returns and Form 26AS. No investigation is conducted and the department has conveniently preferred to issue SCNs rather than conducting enquiry in the matter. Reliance placed on the case of M/s. Amrisha Ramesh Chandra Shah V/s. Union of India and others (TS-77-HC-2021 Born ST), Hon'ble Bombay High Court has set aside and quashed the SCN dated 31/12/2020 issued merely based on the information received from the Income Tax Department. In the case of Sharma Fabricators & Erectors Pvt. Ltd. [2017(5) G.S.T.L. 96 (Tri. - All.)], where SCN was issued based on presumptions and third party information and allegation of mis-declaration of assessable value and short payment of Service Tax on basis of TDS Certificate was made, and SCN was issued without examination of books of account and records, Hon'ble Tribunal held that charges in Show Cause Notice are to be based on books of account and records



maintained by assessee and other admissible evidence and if books of account maintained not looked into for issue of Show Cause Notices and astransactions received in books of account are not to be heldto be contrary to facts, Show Cause Notices not sustainable.

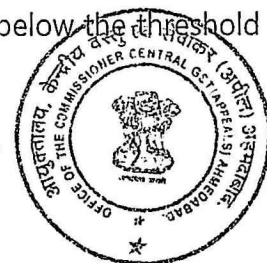
- Entire demand is raised invoking extended period of limitation. However,there is not an iota of evidence how appellant has suppressed any fact.In fact, entire notice is issued merely based on assumption andpresumptions which have no legs to stand.
- Confirming the demand of penalty for failure to obtain theService Tax Registration despite the fact that appellant waseligible for threshold exemption throughout the period is unlawful.
- Imposing the penalty of under Section 78(1), of the FinanceAct, 1994 despite the fact is no suppression on the part ofappellant is not sustainable.

5. Personal hearing in the appeal matter was held on 15.02.2024. Sh. Keyur Kamdar, Chartered Accountant appeared for personal hearing on behalf of the appellant. Hereiterated the contents of written submission and requested to allow the appeal.

6. 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.2,52,469/-** 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 period 2016-2017.

6.1 The appellant is contesting the above demand mainly on the grounds that in the F.Y. 2015-16 their taxable income was below the threshold limit of Rs. 10 lacs and after claiming SSI exemption in terms of Notification No.33/2012-ST, their taxable value in F.Y. 2016-17 shall come to Rs. 9,43,832/- which being less than the threshold limit of Rs. 10 lacs, they are not required to pay any tax. I have gone through the P&L Account for the F.Y. 2015-16 and find that their taxable income during said periodwas Rs.9,69,697/- which is also reflected in their ITR. As the said income isbelow Rs. 10 lacs, I find that in the subsequent F.Y. 2016-17 also, they shall be eligible for SSI exemption.

6.2 In their P&L account for the F.Y. 2016-17, they have shown income of Rs.16,83,130/- (Cabeling Labour Income Rs.4,50,966/- plus Works Contract service income Rs. 12,32,164/-). In respect of the Works Contract Income of Rs.12,32,164/-, they claim that these services were rendered toM/s. Divya Electricals in the nature of original works. Therefore, in terms of Rule 2A(ii)(A) of Service Tax (Determination of Value) Rules, 2006, they claim that after availing 60% abatementthey are required to discharge tax only on 40% of the gross amount charged which shall be Rs.4,92,866/-. So, total their taxable income shall come to Rs. 9,43,832/- (labour income of Rs. 4,50,966/- plus Works Contract Income of Rs. 4,92,866/-) which they claim being below the threshold limit, no tax is required to be paid by them.



6.3 To examine their claim of abatement in respect of works contract service, I have gone through the copy of work orders awarded by Bharti Airtel Ltd. to M/s. Divya Electricals wherein I find that the latter was required to provide Electrical work and supply of electrical materials; Repair & Maintenance of partition, AC ducting and water drainage work etc. M/s. Divya Electricals subsequently sub-contracted this work to the appellant and for which they issued Purchase order for electrical works, supply of electrical goods, repair & maintenance, installation, testing & commissioning of power / welding reception for electrical rooms, transformer area etc. Relevant text of Rule 2A(ii) is reproduced below;

(A) in case of works contracts entered into for execution of original works, service tax shall be payable on forty per cent of the total amount charged for the works contract;

[Provided that where the amount charged for works contract includes the value of goods as well as land or undivided share of land, the service tax shall be payable on thirty per cent. of the total amount charged for the works contract.]

[(B) in case of works contract, not covered under sub-clause (A), including works contract entered into for, -

- (i) maintenance or repair or reconditioning or restoration or servicing of any goods; or*
 - (ii) maintenance or repair or completion and finishing services such as glazing or plastering or floor and wall tiling or installation of electrical fittings of immovable property,*
- service tax shall be payable on seventy per cent. of the total amount charged for the works contract.]*

Explanation 1. - For the purposes of this rule,-

- (a) "original works" means-*
- (i) all new constructions;*
- (ii) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;*
- (iii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;*

6.4 I find that the appellant has rendered services falling under Rule 2A(ii)(B)(ii), being installation of electrical fittings, shall be eligible for the abatement of 30% and are required to discharge tax only on 70% of the amount charged. They submitted the ledger of Divya Electricals for the F.Y. 2016-17, Copy of Invoices issued during the F.Y. 2016-17 to service recipient, copy of FORM 26AS reflecting the TDS deducted by M/s. Divya Electricals. As per the ledger, the appellant has received income of Rs.12,32,164/- from M/s. Divya Electricals and thus they are required to pay tax only on 70% of said amount charged i.e. on the taxable income of Rs.8,62,515-.

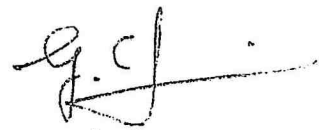
6.5 So, after considering both labour income of Rs. 4,50,966/- and Works Contract Income of Rs. 8,62,515/- (after abatement), the total taxable income arrived is Rs.13,13,481/-. Considering the fact that the appellant shall be eligible for the SSI exemption, as the total turnover is only Rs.9,69,697/- for the F.Y. 2015-16 as per ITR. I find that the appellant shall be required to pay tax only on the total taxable income of Rs.3,13,481/- during the F.Y. 2016-17. In view of the above findings, I find that the appellant is liable to pay service tax of Rs.47,022/- on the taxable value of Rs.3,13,481/- (13,13,481 – 10,00,000).



9. In view of the above discussions and findings, I pass the following order in appeal.

- (i) I uphold the Service Tax demand of Rs.47,022/- only under the provisions of Section 73(1) of the Finance Act,1994 along with interest at applicable rate on the upheld demand of service tax under Section 75 of the Finance Act, 1994.
- (ii) I uphold the penalty of Rs.47,022/- only under the provisions of Section 78 of the Finance Act, 1994.
- (iii) I uphold the penalty of Rs.10,000/- under the provisions of Section 77(1)(a) of the Finance Act, 1994.
- (iv) I uphold the penalty of Rs.10,000/- under the provisions of Section 77(1)(c) of the Finance Act, 1994.
- (v) I uphold the penalty of Rs.20,000/- under the provisions of Section 70(1) of the Finance Act, 1994.

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



(ज्ञानचंद जैन)

आयुक्त (अपील्स)

Date: 28.02.2024

Attested



Superintendent (Appeals)
CGST, Ahmedabad

By RPAD/SPEED POST

To,
M/s. Rahul ChaturbhaiVekariya,
B-11, Sudarshan Park,
Opp. Parishram Park,
Gopal Chowk, Nava Naroda,
Ahmedabad-382345



Appellant

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

Respondent

Copy to:

1. The Principal Chief Commissioner, Central GST, Ahmedabad Zone.
 2. The Commissioner, CGST, Ahmedabad North.
 3. The Assistant Commissioner (System), CGST, Appeals, Ahmedabad.
- (For uploading the OIA)

~~4. Guard File.~~

