



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: 20230964SW000000A44F

स्पीड पोस्ट

क फाइल संख्या : File No : GAPPL/COM/CEXP/135/2023-APPEAL/5692-96

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-94/2023-24
 दिनांक Date : 28-08-2023 जारी करने की तारीख Date of Issue 11.09.2023

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

ग Arising out of Order-in-Original No. CGST/A'bad North/Div-VII/REF/DC/899/SURAJ/2022-23 दिनांक: 16.2.2023, issued by The Deputy Commissioner, CGST Division-VII, Ahmedabad North

ध अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant
 M/s. Suraj Limited, Survey No. 779/A, Thol, Kadi Sanand Highway, Taluka Kadi, Mehsana - 382728

2. Respondent
 The Deputy Commissioner, CGST Division-VII, Ahmedabad North, 4th Floor, Shajanand Arcade, Nr. Helmet Circle, Memnagar, Ahmedabad-380052

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 मामले 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 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 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. Suraj Limited, Survey No. 779/A, Thol, Kadi Sanand Highway, Taluka Kadi, Mehsana-382728 (hereinafter referred to as '*the appellant*') have filed the present appeal against the Order-in-Original No. CGST/A'bad North/Div-VII/rEf/DC/899/Suraj/2022-23 dated 16.02.2023, (in short '*impugned order*') passed by the Deputy Commissioner, Central GST, Division-VII, Ahmedabad North (hereinafter referred to as '*the refund sanctioning authority*').

2. Facts of the case in brief are that, on the basis of intelligence, a search was carried out at the premises of M/s Suraj Limited and after investigation, DGCEI, Mumbai issued a Show Cause Notice and raised the demand of Rs.11,97,40,737/- for illegally availing Cenvat credit. The said demand was confirmed by the adjudicating authority vide O-I-O No. AHM-EXCUS-003-COM-24-20-21 dated 26.08.2020. Being aggrieved, the claimant preferred an appeal before the Hon'ble CESTAT, Ahmedabad against the said O-I-O, which was allowed by the CESTAT, Ahmedabad vide Final Order No. A/12183-12189/2022 dated 14.12.2022.

2.1 Consequent to above CESTAT order, the appellant had filed refund claim of Rs. 89,80,555/- which was paid by M/s Suraj Limited on behalf of the claimant. The said amount was paid in parts (Rs.14,80,555/- was paid through DRC-03 dated 14.12.2020 and Rs.75,00,000/- was paid by reversing the Cenvat Credit through RG23A Pt-II vide Entry no. 909 dated 06.12.2013). These payments were later considered as the pre-deposit to be made before Hon'ble CESTAT.

2.2 Out of the total claim of Rs. 89,80,555/-, amount of Rs.16,74,041/- (pre-deposit of Rs.14,80,555/- alongwith interest of Rs.1,93,486/-) was sanctioned in terms of Section 35FF of the CEA and amount of Rs.75,00,000/- was rejected in light of the audit objection.

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

- The adjudicating authority ignored the clarification that the amount of Rs. 75,00,000/- paid by the appellant at the time of investigation is required to be considered as a deposit made towards fulfillment of stipulation under Section 35F of the Central Excise Act, 1944 and proceeded to reject the refund claim of Rs. 75,00,000/- which was required to be lawfully returned to the appellant.
- They claim that they had made a deposit of Rs.75,00,000/- from their CENVAT credit register on the date of search i.e. 06.12.2013 undertaken by the DGCEI officers at the instruction of the officers. Further on confirmation of demand, the appellants were required to make mandatory pre-deposit of Rs. 89,80,555/- being the amount of mandatory pre-deposit for filing the appeal before Hon'ble CESTAT, Ahmedabad.

- They had already made a deposit of Rs.75,00,000/- at the time of investigation.



and made remaining amount of pre-deposit of Rs.14,80,555/- so as to fulfill the criteria of mandatory pre-deposit of 7.5% of Rs. 11,97,40,737/- being the confirmed demand, which was required to be deposited at the time of filing of appeal and the said amount of pre-deposit of Rs. 89,80,555/- and was accepted by the Hon'ble CESTAT as legitimate amount of pre-deposit of 7.5% of the confirmed demand.

- The adjudicating authority in para 5.4 of the impugned order, observed that the amount of Rs.89,80,555/- deposited as pre-deposit before Hon'ble CESTAT, Ahmedabad should be refundable in the light of the judgment of Hon'ble CESTAT, Ahmedabad as the conditions stipulated in para 7.1 of the Circular No. 984/08/2014-CX dated 16.09.2014 are fulfilled. He at para-5.5 of the impugned O-I-O, also observed that since the case has been remanded back to adjudicating authority pre-deposit becomes eligible for refund irrespective of whether case is pending for adjudication or not. In spite of that he proceeded to reject the amount for the reason that the pre-audit section had observed that the claim was required to be restricted to Rs.14,80,555/- and as the amount of Rs.75,00,000 /- was paid by the appellant through CENVAT credit at the time of investigation and must have been discussed in the SCN and confirmed / appropriated in the said OIO, which has been remand back and it has not reached to the finality.
- It is a settled law that Pre-audit before finalization, is an interference by audit cell in quasi judicial proceedings and had been accordingly held that this was illegal and un-authorized especially as audit cell did not give any hearing to affected parties before finalization of its order thereby depriving them from their rights under the refund order; however, before passing of refund order it is not proper if it is verified from accounts/ audit department whether refund is proper or not. In support of their claim the appellants rely upon the decision of Hon'ble Bombay High Court in the case of Bombay Chemicals Limited versus Union of India as reported at 2006 (201) E.L.T. 167 (Born.).

4. Personal hearing in the matter was held on 28.07.2023. Shri Anil Gidwani, Advocate, appeared on behalf of the appellant. He submitted that issue relates to refund of pre-deposit amount, which was paid during the investigation. He submitted that the Deputy Commissioner in the impugned order has admitted that the amount of Rs.89,80,555/- was paid into parts of Rs.14,80,555/- in cash through DRC-03 and Rs.75 lakhs through reversal Cenvat credit. The O-I-O passed after investigation was struck down by the High Court. The appellant had applied for refund of the pre-deposit. The adjudicating authority, in the impugned order has referred to Board's Circular No. 984/2014, which clearly lays down that the payment made during investigation shall count for pre-deposit before Commissioner(Appeal) or the Tribunal. In para-5.4 of the impugned order, the adjudicating authority has reached to the conclusion, that the amount of pre-deposit should be refundable in light of the judgment of Hon'ble CESTAT Ahmedabad. However, he has not sanctioned the refund of Rs.75 lacs which was paid through Cenvat due to objection raised by pre-audit, stating that this amount must have been discussed in the show cause notice and confirmed or appropriated in the OIO, which



has been remanded back and has not reached finality. In this regard, he submitted a copy of judgment of honorable Hon'ble Bombay High court in the case of Bombay Chemical Limited wherein it was held that pre-audit of the refund claim was not legal. In view of the submissions, he requested to set-aside the order for refund of the pre-deposit of Rs. 75 lacs due to the appellant with interest.

5. 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 as well as those made during personal hearing. The issue to be decided in the present case is as to whether the refund of Rs 75,00,000/- rejected in light of pre-audit objection is legal and proper or otherwise.

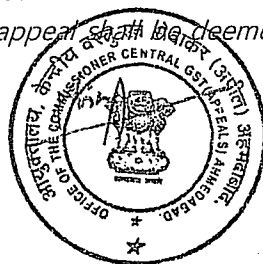
5.1 At the time of investigation carried out by DGCEI, Mumbai, the appellant had made the payment of Rs.75,00,000/- by reversing the Cenvat Credit through RG23A Pt-II vide Entry no. 909 dated 06.12.2013. This amount was further appropriated against the demand confirmed vide OIO No.AHM-EXCUS-003-COM-24-20-21 dated 26.08.2020. The said O-I-O was challenged by the appellant and their appeal was allowed by Hon'ble CESTAT, Ahmedabad vide Final Order No. A/12183-12189/2022 dated 14.12.2022 by way of remand. The appellant therefore have claimed the refund of said amount, which was rejected by the adjudicating authority on the observation made by pre-audit. Pre-audit observed that the disputed amount paid during investigation was confirmed and adjusted against the confirmed demand, and as the confirmed demand has been subsequently remanded the matter has not attained finality.

5.2 From the facts, it is observed that the payment of Rs.75,00,000/- was made during investigation and the same was also considered as a pre-deposit by Hon'ble CESTAT Ahmedabad. In terms of Board's Circular No. 984/8/2014-CX., dated 16-9-2014; any payment made during investigation has to be considered as pre-deposit made towards fulfillment of stipulation under Section 35F of the Central Excise Act, 1944. Relevant para-3 is re-produced below:-

3. Payment made during investigation :

3.1 *Payment made during the course of investigation or audit, prior to the date on which appeal is filed, to the extent of 7.5% or 10%, subject to the limit of Rs. 10 crores, can be considered to be deposit made towards fulfillment of stipulation, under Section 35F of the Central Excise Act, 1944 or Section 129E of the Customs Act, 1962. Any shortfall from the amount stipulated under these sections shall have to be paid before filing of appeal before the appellate authority. As a corollary, amounts paid over and above the amounts stipulated under Section 35F of the Central Excise Act, 1944 or Section 129E of the Customs Act, 1962, shall not be treated as deposit under the said sections.*

3.2 *Since the amount paid during investigation/audit takes the colour of deposit under Section 35F of the Central Excise Act, 1944 or Section 129E of the Customs Act, 1962 only when the appeal is filed, the date of filing of appeal shall be deemed to be the date of deposit made in terms of the said sections.*



5.3 Once the payment made during investigation takes the colour of pre-deposit under Section 35F, then the same shall have be refunded once the decision is in favour of the appellant. The pre-audit observed that the matter has not attained finality as the matter was remanded back to the adjudicating authority. However, the fact is that the original O-I-O wherein the demand confirmed against the appellant was set-aside and was remanded for fresh adjudication. When there is no demand, department cannot retain any amount representing the same as duty. In the above Board's Circular at Para-5, it is further clarified that in case of remand the refund of pre-deposit shall be payable alongwith interest.

" 5. Refund of pre-deposit :

5.1 Where the appeal is decided in favour of the party/assessee, he shall be entitled to refund of the amount deposited along with the interest at the prescribed rate from the date of making the deposit to the date of refund in terms of Section 35FF of the Central Excise Act, 1944 or Section 129EE of the Customs Act, 1962.

5.2 Pre-deposit for filing appeal is not payment of duty. Hence, refund of pre-deposit need not be subjected to the process of refund of duty under Section 11B of the Central Excise Act, 1944 or Section 27 of the Customs Act, 1962. Therefore, in all cases where the appellate authority has decided the matter in favour of the appellant, refund with interest should be paid to the appellant within 15 days of the receipt of the letter of the appellant seeking refund, irrespective of whether order of the appellate authority is proposed to be challenged by the Department or not.

5.3 If the Department contemplates appeal against the order of the Commissioner (A) or the order of CESTAT, which is in favour of the appellant, refund along with interest would still be payable unless such order is stayed by a competent Appellate Authority.

5.4 In the event of a remand, refund of the pre-deposit shall be payable along with interest.

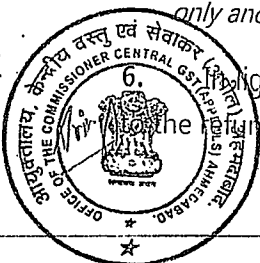
5.5 In case of partial remand where a portion of the duty is confirmed, it may be ensured that the duty due to the Government on the portion of order in favour of the revenue is collected by adjusting the deposited amount along with interest.

5.6 It is reiterated that refund of pre-deposit made should not be withheld on the ground that Department is proposing to file an appeal or has filed an appeal against the order granting relief to the party. Jurisdictional Commissioner should ensure that refund of deposit made for hearing the appeal should be paid within the stipulated time of 15 days as per para 5.2 supra."

5.4 Further, I also find that the rejection of refund claim based on pre-audit observation is not legally sustainable as the decision relied by the appellant passed in the case of Bombay Chemicals Limited -2006 (201) E.L.T. 167 (Born.) is squarely applicable wherein it was held that;

" 14. However, practice followed in the Government Departments in the administrative on policy matters cannot be applicable to the judicial or quasi judicial proceedings. An authority exercising judicial powers or quasi judicial powers has to adjudicate the matter before him independently, impartially and without any external interference or control. If the decision of such judicial authority depends on some external pressure or control, the decisions cannot be taken impartially without fear or favour. The external control or interference in the decision making process of judicial authority is totally unknown to the judicial system of this country. The judicial or quasi judicial order becomes final binding and effective as soon as it is made or passed. It's finality is subject to Appeal or Revision only and it is not dependent on communication of the order to the concerned party.."

In light of the above discussions and findings, I find that the appellant is entitled to the refund of Rs.75,00,000/- alongwith interest.



8. 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.

(Signature)
19-8-23
(शिव प्रताप सिंह)
आयुक्त (अपील्स)

Date: 28.08.2023

Attested

(Signature)
(Rekha A. Nair)

Superintendent (Appeals)
CGST, Ahmedabad

**By RPAD/SPEED POST**

To,
M/s. Suraj Limited, ,
Survey No. 779/A,
Thol, Kadi Sanand Highway, Taluka Kadi,
Mehsana-382728

Appellant

The Deputy Commissioner,
CGST, Division-VII,
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.

