

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-20220164SW000000E0CC

रजिस्टर्ड डाक ए.डी. द्वारा

5609 TO 5614

क फाइल संख्या : File No : GAPPL/ADC/GSTP/174/2021=APPEAL
ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-102/2021-22**
दिनांक Date : **05-01-2022** जारी करने की तारीख Date of Issue : **05-01-2022**

श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)

ग Arising out of Order-in-Original No **ZS2412200263857** दिनांक: **24-12-2020** issued by
Deputy Commissioner, CGST, Division VI-Vastrapur, Ahmedabad South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
**M/s. Tribesmen Graphics P. Ltd., B602, Atma House,
Opp Old RBI, Ashram Road, Ahmedabad-380009**

(A)	इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष अपील दायर कर सकता है। Any person aggrieved by this Order-In-Appeal may file an appeal to the appropriate authority in the following way.
(i)	National Bench or Regional Bench of Appellate Tribunal framed under GST Act/CGST Act in the cases where one of the issues involved relates to place of supply as per Section 109(5) of CGST Act, 2017.
(ii)	State Bench or Area Bench of Appellate Tribunal framed under GST Act/CGST Act other than as mentioned in para- (A)(i) above in terms of Section 109(7) of CGST Act, 2017
(iii)	Appeal to the Appellate Tribunal shall be filed as prescribed under Rule 110 of CGST Rules, 2017 and shall be accompanied with a fee of Rs. One Thousand for every Rs. One Lakh of Tax or Input Tax Credit involved or the difference in Tax or Input Tax Credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of Rs. Twenty-Five Thousand.
(B)	Appeal under Section 112(1) of CGST Act, 2017 to Appellate Tribunal shall be filed along with relevant documents either electronically or as may be notified by the Registrar, Appellate Tribunal in FORM GST APL-05, on common portal as prescribed under Rule 110 of CGST Rules, 2017, and shall be accompanied by a copy of the order appealed against within seven days of filing FORM GST APL-05 online.
(i)	Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying - (i) Full amount of Tax, Interest, Fine, Fee and Penalty arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to twenty five per cent of the remaining amount of Tax in dispute, in addition to the amount paid under Section 107(6) of CGST Act, 2017, arising from the said order, in relation to which the appeal has been filed.
(ii)	The Central Goods & Service Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019 has provided that the appeal to tribunal can be made within three months from the date of communication of Order or date on which the President or the State President, as the case may be, of the Appellate Tribunal enters office, whichever is later.
(C)	उच्च अपीलीय प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट www.cbic.gov.in को देख सकते हैं। For elaborate, detailed and latest provisions relating to filing of appeal to the appellate authority, the appellant may refer to the website www.cbic.gov.in .



ORDER IN APPEAL

M/s.Tribesmen Graphics P.ltd., B 602, Atma House, Opp Old RBI, Ashram Road, Ahmedabad 380 009 (hereinafter referred to as 'the appellant') has filed the present appeal on dated 28-1-2021 against Order No. ZS2412200263857 dated 24-12-2020 (hereinafter referred to as 'the impugned order') passed by the Deputy Commissioner, CGST, Division VI, Vastrapur (hereinafter referred to as 'the adjudicating authority').

2. Briefly stated fact of the case is that the appellant, registered under GSTIN 24AAECT1337N1ZB, has filed refund of ITC accumulated on account of inverted tax structure under Section 54 of CGST Act, 2017 for Rs.884685/- for the period December 2017 to January 2018. The appellant was issued show cause notice No. ZY2411200299645 dated 25-11-2020 proposing rejecting of refund claim on the ground that refund claim is time bared. The adjudicating authority vide impugned order rejected the refund claim on the following reasons : *According to clause (e) to explanation 2 to Section 54 (14) of CGST Act, 2017, time limit for filing refund claim is two years from the due date of furnishing GSTR 3B return/date of payment. In view of this, refund claim is time barred and liable for rejection.*

3. Being aggrieved the appellant filed the present claim on the following grounds :

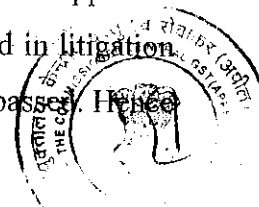
- i. The order passed by the adjudicating authority is without following law and application of mind ;
- ii. Due to Covid 19 pandemic, as per Hon'ble Supreme Court's Order dated 23-3-2020 in suo moto Writ (Civil) No.3 of 2020 in Re: Cognizance for extension of limitation the limitation period for applying for a refund from 15th March 2020 and onwards stands extended;
- iii. Referring to decision in the case of M/s.Alkraft Thermotechnologies P.ltd Vs CCE Chennai 2019 (3) GSTL 433 (Mad.) the appellant contended that in the current situation adjudicating authority fails to take note of the decision of the Hon'ble Supreme Court in this regard and fails to apply the Law. In such situation it causes miscarriage of justice to the honest appellant;
- iv. Referring to the decision of Assistant Collector of Ce.Ex Vs National Tobacco of India Ltd (1978 (2) ELT J 416 (SC) the appellant contended that in the present case there is a recent decision of Hon'ble Supreme Court of India which is squarely applicable in the present case but still the refund has been rejected by the officers. The order seems to have been issued without application of mind and without proper importance being given to the provision of Law;
- v. Any authority taking any action prejudicial to the appellant shall before taking such action may give an opportunity of being heard.
- vi. Referring to Section 54 (11) of CGST Act, 2017 ; Rule 92 of Gujarat Goods and Service tax Rules, 2017 and decision of Hon'ble Madras High Court in the case of Shri Gayathri Cashews Vs Assistant Commissioner of GST and Central Excise (2018 98 taxmann.com)

197 (Madras) the appellant contended that they should be given a person hearing before rejecting refund and hence principles of natural justice does not follow ;

- vii. That they had filed refund claim within time but the adjudicating authority has arbitrarily rejected the refund application unlawfully.
- viii. That they had filed the refund claim within the due date as under :

Period	Relevant date	Due date as per Notification No. 65/2019-CT	Date of filing refund
December 2017	31-3-2018	30-11-2020	12-11-2020
January 2018	31-3-2018	30-11-2020	12-11-2020

- ix. Relevant date will be the end of the Financial Year in which such claim for refund arises as per explanation (2) (e) of Section 54 of the CGST Act, 2017.
- x. Referring to Hon'ble High Court decision in the case of M/s.VKC Footsteps India P.ltd Vs UOI and 2 Other (2020 (7) TMI 726) the appellant contended that the word 'input tax' is defined in Section 2 (62) whereas the word 'input' is defined in Section 2 (59) means any goods other than capital goods and 'input services' as per Section 2 (60) means any service used or intended to be used by a supplier. Whereas 'input tax' as defined in Section 2 (62) means the tax charged on any supply of goods or services or both made to any registered person. Thus 'input' and 'input service' are both part of the 'input tax' and 'input tax credit'.
- xi. Due to pandemic prevailing worldwide and in our country and due to lockdown many compliance work and proceedings are delayed. Therefore Hon'ble Supreme Court by its Order dated 23rd March 2020 in suo moto Writ (Civil) No.3 of 2020 in Re : Cognizance for extension of limitation wherein it is stated that limitation period for filing any proceedings from 15th March 2020 and onwards stands extended;
- xii. That in their case they had filed refund claim on 12-11-2020 and as per suo moto decision of Hon'ble Supreme Court all the due dates falling in lock down are extended;
- xiii. CBIC has also extended time limit for completion or compliance of any action which falls during the period from 20-3-2020 to 29-11-2020 to 30-11-2020 through Notification NO.65/2020-CT dated 1-9-2020;
- xiv. The amendment made in the definition of relevant date is substantive amendment and not clarification in nature. Wherever there is a substantive amendment in the Law it will be applicable prospectively. The same principle is affirmed by the Hon'ble Supreme Court in the case of M/s.Martin Lottery Agencies Ltd. Hence the appellant has correctly filed the refund claimed in time and the same has to be prepared alongwith interest thereto.
- xv. Referring to decision of Hon'ble CESTAT, Mumbai in the case of M/s.Deepak Fertilizers and Petrochem Corpon Ltd Vs CCE Raigad (2018 (361) ELT 1068, the appellant contended that when the refund is in respect of amount which was involved in litigation in such scenario the refund has arisen only after the adjudication order was passed. Hence they had filed refund within time;



xvi. Referring to decision of Hon'ble CESTAT Chandigarh in the case of M/s.Sharwan Kumar Gupta Vs CCE Panchkula (2019 (22) GSTL 401 (Tri.Chan) the appellant contended that when the tax payer is eligible for refund of input service or not which is cleared after the judgment of Hon'ble High Court on 24-7-2020 in this circumstances the relevant date is the date on which litigation comes to an end.

xvii. That they had filed the refund application within the time period and there in the any of the above scenarios the appellant has filed the refund within the time period and eligible for the refund.

4. In view of above submissions, the appellant prayed to set aside the impugned order; sanction the refund claim; grant personal hearing.

5. Personal hearing was held on dated 9-12-2021. Shri Bishen Shah, CA, Authorized Representative appeared on behalf of the appellant on virtual mode. He stated that he want to submit additional information. He has been given 7 working days to do so.

6. Accordingly the appellant via email dated 10-12-2021 has submitted copy of decision passed by Hon'ble High Court of Madras in the case of M/s.GNC Infra LLP Bs Assistant Commissioner (Circle) reported in 2021 (11) TMI 973 and not made any further submissions.

7. I have carefully gone through the facts of the case, grounds of appeal, submissions made by the appellant and documents available on record. In this case the appellant has filed refund application on dated 12-11-2020 for refund of ITC accumulated due to inverted tax structure for the period December 2017 and January 2018, which was rejected by the adjudicating authority due to time limitation factor.

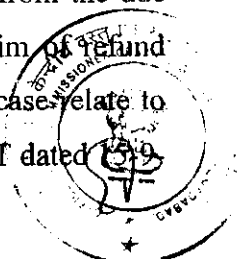
8. The refund of ITC accumulated due to inverted tax structure is governed under Section 54 of CGST Act, 2017 as per which under clause (e) to Explanation 2 the time limit for filing refund claim as on date of filing of refund claim is as under :

Explanation.—For the purposes of this section,—

(2) "relevant date" means—

(e) in the case of refund of unutilised input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises;".

10. In view of above in this case refund claim is to be filed within two years from the due date for furnishing of refund under Section 39 for the period in which such claim arises. Section 39 envisages filing of GSTR3/GSTR3B returns. The claim in this case relate to the period December 2017 and January 2018 and as per Notification No.35/2017-CT dated 15-9-2017.

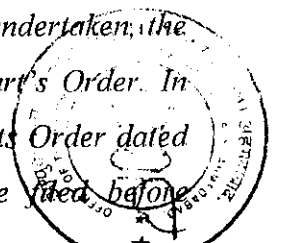


2017 and 56/2017-CT dated 15-11-2017 the due date for filing of GSTR3B for regular tax payers is on 20th January 2018 and 20th February 2018 respectively and accordingly the time limit for filing of refund claim as per Section 54 of CGST Act, 2017 is on or before 19th January 2020 and 19th February 2020 respectively. In the subject case the appellant has filed refund claim on 12-11-2020 which is very much beyond the stipulated time period. Therefore applying the meaning of relevant date given under Section 54 of the CGST Act, 2017 undoubtedly the claim was filed beyond the stipulated time limit.

11. In their grounds of appeal the appellant has sought the benefit of Hon'ble Supreme Court's Order dated 23-3-2020 providing extension of time. I find that in the said Order it was ordered as under :

This Court has taken Suo Motu cognizance of the situation arising out of the challenge faced by the country on account of Covid-19 Virus and resultant difficulties that may be faced by litigants across the country in filing their petitions/applications/suits/ appeals/all other proceedings within the period of limitation prescribed under the general law of limitation or under Special Laws (both Central and/or State). To obviate such difficulties and to ensure that lawyers/litigants do not have to come physically to file such 2 proceedings in respective Courts/Tribunals across the country including this Court, it is hereby ordered that a period of limitation in all such proceedings, irrespective of the limitation prescribed under the general law or Special Laws whether condonable or not shall stand extended w.e.f. 15th March 2020 till further order/s to be passed by this Court in present proceedings. We are exercising this power under Article 142 read with Article 141 of the Constitution of India and declare that this order is a binding order within the meaning of Article 141 on all Courts/Tribunals and authorities. This order may be brought to the notice of all High Courts for being communicated to all subordinate Courts/Tribunals within their respective jurisdiction. Issue notice to all the Registrars General of the High Courts, returnable in four weeks.

12. It transpires from the above Order that extension was granted by the Apex Court only for filing petitions/applications/suits/appeal/all other proceedings in litigation matters. I further find that subsequently vide Order dated 27-4-2021, Hon'ble Supreme Court has restored the Order dated 23-3-2020 thereby directing that the period (s) of limitations as prescribed under any general or special laws in respect of all judicial or quasi judicial proceedings, whether condonable or not, shall stand extended till further orders. In pursuance to said decision, CBIC vide Circular No.157/13/2021-GST dated 20-7-2021 has also clarified that *appeals by tax payers/tax authorities against any quasi judicial order, whether any appeal is required to be filed before Joint/Additional Commissioner (Appeals), Commissioner (Appeals), Appellate Authority for Advance Ruling, Tribunal and various Courts against any quasi judicial order or where a proceedings for revision or rectification of any order is required to be undertaken, the time limit for the same would stand extended as per the Hon'ble Supreme Court's Order. In other words, the extension of timelines granted by Hon'ble Supreme Court vide its Order dated 27-4-2021 is applicable in respect of any appeal which is required to be filed before*



Joint/Additional Commissioner (Appeals), Commissioner (Appeals), Appellate Authority for Advance Ruling, Tribunal and various Courts against any quasi judicial order or where proceedings for revision or rectification of any order is required to be undertaken and is not applicable to any other proceedings under GST Laws.

13. In view of Circular above, Order of Hon'ble Supreme Court granting extension of time is applicable only for filing of any appeal before the appellant authorities and not to any other proceedings including filing of refund claims which will be governed under Section 54 of CGST Act, 2017.

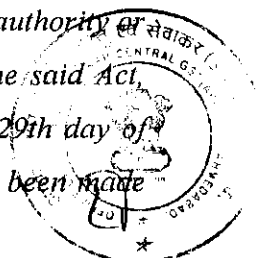
14. The appellant has further contended that their refund claim was rejected by the adjudicating authority without granting opportunity of being heard for which they had referred to Section 54 of CGST Act, 2017, Rule 92 of Gujarat Goods and Service Tax Rules, 2017 and decision of Hon'ble Madras High Court in the case of M/s. Shri Gayatri Cashews Vs Assistant Commissioner of GST and Central Excise. I accept the contention that as per proviso to Rule 92 (3) of CGST Rules, 2017 no application for refund shall be rejected without giving the applicant an opportunity of being heard. In the subject case I find that in the SCN No.ZY2411200299645 dated 25-11-2020 it was specifically directed the appellant to appear before the adjudicating authority on 1-12-2020. However the appellant's submission is silent as to whether they appeared on the said date or sought adjournment for the same. Therefore, I hold that submission made in this regard is not sustainable.

15. The appellant further submitted that taking into account the extension granted vide Notification No.65/2019-CT and relevant date of end of FY as per explanation 2 (e) of Section 54 of CGST Act, 2017 they had filed the claim within the time limit. I find that due to Covid 19 pandemic situation vide Notification No.65/2019-CT extension in time limit is provided as under:

"Provided that where, any time limit for completion or compliance of any action, by any authority, has been specified in, or prescribed or notified under section 171 of the said Act, which falls during the period from the 20th day of March, 2020 to the 29th day of November, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30th day of November, 2020."

16. The above Notification was issued amending principal Notification No. 35/2020 dated 3-4-2020 wherein it was clarified as under :

- (i) *where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, and where completion or compliance of such action has not been made*

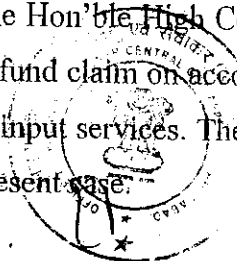


within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30th day of June, 2020, including for the purposes of-- (a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above; or (b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above.

17. The Notification No.35/2020 was further amended vide Notification No.55/2020 extending the time limit till 31-8-2020. As per principal Notification No.35/2020 as amended vide Notification No.55/2020, extension till 31st August 2020 was provided for both the authorities and a person for completion or compliance of any action which falls during the period from 20th March 2020 to 30th August 2020. However, vide Notification 65/2020 29th June 2020 further extension till 30-11-2020 was provided only for an authority and not to any person. Therefore, extensions granted vide Notification No.65/2020 is not applicable for filing refund claim by the registered persons to whom the extended date expires on 31st August 2020.

18. Regarding relevant date of 31-3-2018 adopted by the appellant in terms of pre amended Section 54 of the Act, as per discussion made in preceding para since the claim was filed on 12-11-2020 the relevant date is to be reckoned as per amended Section 54 of Act ie from the due date of filing of return in which the claim arises and not from the end of Financial Year. However, even if the pre amended period is taken into consideration still the claim is hit by time limitation factor as due date for filing the claim falls on or before 30-3-2020 ie two years from the end of Financial year 2017-2018 which was extended till 31st August 2020 only.

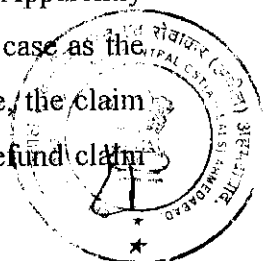
19. The appellant has also relied upon the decision dated 24-7-2020 passed by Hon'ble Gujarat High Court in the case of M/s.VKC Footsteps India P.ltd Vs UOI & Others. I find that in the said case Hon'ble High Court held that the Explanation to Rule 89 (5) of CGST Rules, 2017 which denies unutilized input tax paid on input services as part of ITC accumulated on account of inverted tax structure ultra vires the provisions of Section 54 (3) of CGST Act, 2017 and accordingly ordered the Department to allow the claim of refund filed by the petitioners considering the unutilized ITC of input services as part of 'net ITC' for the purpose of calculation of refund claim as per Section 54 of CGST Rules, 2017 read with Rule 89 (5) of CGST Rules, 2017. However, the said decision of Hon'ble High Court of Gujarat was challenged by the Department before the Hon'ble Supreme Court of India under Civil Appeal No.4810 of 2021. Hon'ble Supreme Court vide common Order dated 13-9-2021 has allowed the appeal filed by the Department and set aside the judgment passed by the Hon'ble High Court of Gujarat. I find that the subject appeal is filed challenging rejection of refund claim on account of time limitation factor and not for rejection of refund of ITC claimed on input services. Therefore submission made relying on above cited case has not relevance to the present case.



20. The appellant further contended that amendment made under Section 54 of CGST Act, 2017 amending the relevant date for filing refund of unutilized ITC under clause (ii) of first proviso to sub section (3) is applicable only prospectively. I do accept this contention. However, in the subject case since claim was filed on 12-11-2020 I find that relevant date defined under Section 54 of the Act as on the date of filing of claim will be applicable which is due date for filing of returns..

21. Regarding the case Laws of Hon'ble CESTAT in the case of M/s.Deepak Fertilizers and Petrochem Corporation Ltd Vs CCE Raigad (2018 (361) ELT 1068) and Hon'ble CESTAT Chandigarh in the case of M/s.Sharwan Kumar Gupta Vs CCE Panchkula (2019 (22) GSTL 401 (Tri.Chan) I find that the decisions passed in the said case is not squarely applicable to the subject issue inasmuch as in both the cases the dispute relate to due date for filing of refund claim consequent to issuance of adjudication order which is not the issue in the subject appeal. Moreover decisions in the above case was passed in the matters covered under erstwhile Central Excise Act and Finance Act, 1944, whereas refund in the subject case is governed by CGST Act, 2017 and Rules framed there under and both the Acts and Rules contains entirely different set of provisions and procedures governing refund matters.

22. Regarding case law relied of M/s.GNC Infra LLP Vs Assistant Commissioner (Circle) relied by the appellant, I have gone through the copy of order submitted by the appellant and find that in the above referred case issue involves rejection of refund claim as time barred. In the said case refund claim was filed on dated 19-4-2021 in respect of claims pertains to the period June 2018 and August 2018, for which due date for filing of refund claim expires in the month of July 2020 and August 2020. Hon'ble High Court in para 10, referring to Hon'ble Supreme Court's order dated 27-4-2021 held that refund applications made on 19-4-2021 need to be entertained and the order of Hon'ble Supreme Court early enures to the benefit of the writ petitions in the case on hand and to that extent the impugned orders are wrong. I find that in the wake of Covid 19 pandemic, Hon'ble Supreme Court vide Order dated 27-4-2021, restored earlier Order dated 23-3-2020 and in continuation of order dated 8-3-2021 has ordered that period of limitations for proceedings before Hon'ble Supreme Court/Other Courts/Tribunal, irrespective of limitation prescribed under General Law or Special Laws whether condonable or not shall extended till further orders. Based on the said Order of Hon'ble Supreme Court and further referring to CBIC Circular No.157/13/2021-GST dated 20-7-2021, Hon'ble High Court has ordered to entertain the refund claim in the said case. However, I note that vide Order dated 23-3-2020 Hon'ble Supreme Court has directed that the period of limitation in filing petitions/applications/suits/appeals/all other proceedings irrespective of the period of limitation prescribed under general or special laws, shall stand extended with effect from 15-3-2020 till further orders. This Order was restored vide Order dated 27-4-2021 and consequently in respect of aforesaid proceedings for which due date fall after 15-3-2020 extension was provided till further orders. Apparently Hon'ble High Court has ordered to entertain the refund application in the aforesaid case as the due date of filing the application falls after 15-3-2020. However, in the subject case, the claim pertains to the period December 2017 and January 2018 and due date of filing of refund claim

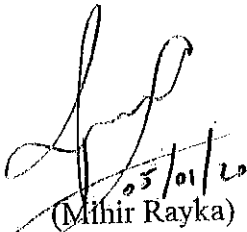


fall on 19th January 2020 and 19th February 2020 respectively. As per my discussion made in para 11 to 13 above even though the Order of Hon'ble Supreme Court is applicable only filing appeals, considering that the due date for filing refund claim in the subject case falls before 15-3-2020 I do not find it apt to apply the Order of Hon'ble Supreme Court and Hon'ble High Court to the present case. Moreover as on the due date of 19th January 2020 and 19th February 2020 Covid 19 pandemic was not prevalent in the Country and therefore I do not find any rationale in seeking extension on the basis of Orders/Notification issued in the wake of Covid 19 pandemic. Therefore in the subject case, I firmly hold that no further extension in the time limit prescribed under Section 54 of CGST Act, 2017 is attracted in this case.

23. In view of above findings and discussions I hold that the refund claim filed by the appellant on 12-11-2020 for the period December 2017 and January 2018 was filed beyond the time period stipulated under clause (e) to Explanation 2 to Section 54 of CGST Act, 2017 and hence time barred. Therefore I do not find any infirmity in the order passed by the adjudicating authority rejecting the refund application on time limitation ground. Accordingly I upheld the Order and reject the appeal filed by the appellant.

24. अपील कर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।


The appeals filed by the appellant stands disposed of in above terms.


(Mihir Rayka)

Additional Commissioner (Appeals)

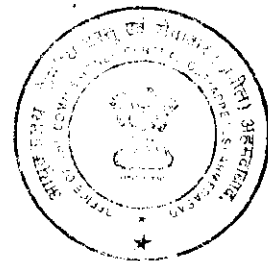
Date :

Attested


(Sankar Raman B.P.)
Superintendent
Central Tax (Appeals),
Ahmedabad
By RPAD

To,

M/s. Tribesmen Graphics P.ltd.,
B 602, Atma House, Opp Old RBI,
Ashram Road,
Ahmedabad 380 009



Copy to :

- 1) The Principal Chief Commissioner, Central tax, Ahmedabad Zone
- 2) The Commissioner, CGST & Central Excise (Appeals), Ahmedabad
- 3) The Commissioner, CGST, Ahmedabad South
- 4) The Assistant Commissioner, CGST, Division VI, Ahmedabad South
- 5) The Additional Commissioner, Central Tax (Systems), Ahmedabad South
- 6) Guard File.
- 7) PA file