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

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सत्यमेव जयते

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रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/2301/2021 -APPEAL /3413-18

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-100/2022-23**
दिनाँक Date : **30-08-2022** जारी करने की तारीख Date of Issue : **30-08-2022**

श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

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

ग Arising out of Order-in-Original No. **ZT2405210161039 dated 12.05.2021** issued by Deputy Commissioner, Division-VI, Satellite, Ahmedabad South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

M/s. HCL Infotech Limited,3rd Eye Vision, B-Square, IIM Road, Panjrapol, Ahmedabad, Gujarat,390015

(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 वेबसाइटwww.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.HCL Infotech Limited, 3rd Eye Vision, B-Square, IIM Road, Panjarapol, Ahmedabad 390 015 (hereinafter referred to as the appellant) has filed the present appeal on dated 13-10-2021 against Order No.ZT2405210161039 dated 12-5-2021 (hereinafter referred to as the impugned order) passed by the Deputy Commissioner, Division VI (Vastrapur), Ahmedabad South (hereinafter referred to as the adjudicating authority).

2. Briefly stated the fact of the case is that the appellant registered under GSTIN 24AADCH0305F1ZC has filed refund application for refund of Rs.52,62,853/- under the category of `any other' vide ARN AA2403211045950 dated 30-3-2021. The appellant was issued show cause notice reference No.ZN2404210366816 dated 30-4-2021 for rejection of refund on the reason `other' and on the ground that as per Section 54 (3) no refund claim of unutilized ITC shall be allowed in cases other than `zero rated supplies made without payment of tax' or `ITC accumulated due to inverted due structure'. The adjudicating authority vide impugned order held that refund is inadmissible and liable for rejection on the ground that according to Section 54 (3), no refund claim of unutilized ITC shall be allowed in cases other than `zero rated supplies made without payment of tax or `ITC accumulated due to inverted duty structure.

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

i. Section 54 (3) of CGST Act is not applicable in the present case and they are eligible for refund under Section 54 (1) of CGST Act. They had applied for cancellation of registration on the same date when the application for refund of ITC was filed ie on 30-3-2021. On 1-5-2021 the registration has been cancelled with effect from 1-3-2021. This means that at the time of passing of the impugned order the appellant was not a registered person under the CGST Act. The CGST Act defined the term `registered person' under Section 2 (94) as a person who is registered under Section 25'.

ii. That their registration has been cancelled with effect from 1-3-2021 it has become an `unregistered person' or just a person. Person has been defined, under Section 2 (84) of the CGST Act to include a Company which the appellant is presently even after cancellation of registration. Therefore, with effect from 1-3-2021 the appellant is just a `person and not a `registered person'.

iii. Section 54 (3) of the CGST Act states that only a registered person can claim refund of unutilized ITC. However, Section 54(1) states that `any person' can claim refund of any tax paid by him. Thus, the appellant would be covered under Section 54 (1) instead of Section 54 (3) of CGST Act as the appellant is a person. Now what remains to become eligible for seeking refund under Section 54 (1) of CGST Act is that the person would have paid `any tax'. Tax has not been defined under the CGST Act. However, the CGST Act defined `input tax' and `output tax'.

iv. `Any tax' mentioned in Section 54 (1) of the CGST Act would include both these taxes. At this juncture it is pertinent to note the definition of ITC under Section 2 (63) of the CGST Act, defines ITC to mean the credit of input tax. Thus, ITC is nothing but tax in the form of credit which an assessee can set off while discharging its output tax liability. The Hon'ble Supreme Court in the cases of M/s.Eicher Motors Ltd Vs UOI (1999) 2 SCC 361 and Collector of Central Excise, Pune Vs Dai Ichi Karkaria Ltd & Others (1999 7 (SCC) 448 held that credit is as good as tax paid.

v. Therefore, as the appellant is not a registered person the claim cannot be decided as per Section 54 (3) and has to be decided as per Section 54 (1) as the appellant is a `person' and is claiming refund of credit of `input tax' available in the form of credit. Thus, the impugned order rejecting the claim of the appellant is not sustainable and liable to be set aside.

vi. CGST Act does not prohibit refund of ITC on closure of business and the ITC cannot lapse on cancellation of registration.

vii. Section 54 of CGST Act only provides for various situations in which an assessee can claim refund. As submitted above, the claim made by the appellant falls under Section 54 (1) of the CGST Act. Further there is no restriction under the Section 54 of any other provisions of the CGST Act which prohibits claiming refund of ITC on closure of business.

viii. As per Section 29 (5) of CGST Act which deals cancellation of GST registration it is provided that registered person shall pay an amount equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi finished or finished goods held in stock etc. on the day immediately preceding the date of such cancellation or output tax payable on such goods, whichever is higher.

ix. They had complied with this provision and only after complying with this provision the appellant applied for refund of the ITC left in its credit ledger. This section also does not prohibit the refund of ITC even after cancellation of registration. Further, neither the section states that the ITC available in the credit ledger on the date of cancellation of registration would lapse.

x. Therefore, the impugned order is liable to be set aside as it has no statutory backing. Denying the refund would means that the ITC present in the credit ledger of the appellant would lapse which is not the intent of CGST Act.

xi. Erstwhile regime permitted refund of ITC on business closure. GST is an amalgamation of all the erstwhile indirect taxes. In the erstwhile cenvat regime refund of cenvat credit was allowed under Rule 5 of Cenvat Credit Rules, 2004. As per this Rule, refund of unutilized cenvat credit relating to inputs and/or capital goods was permitted, if the final goods manufactured from them were either cleared for export or used in intermediate product cleared for export. The language of Rule 5 while permitting refund of unutilized cenvat credit in case of exports, did not specifically permit (though it also did not expressly prohibit) refund of unutilized cenvat credit on account of closure of business activities. Therefore, in this respect the situation under the erstwhile credit rules was similar to the current provisions of the GST.

xii. Hon'ble Karnataka High Court dealt with the issue that if refund of cenvat credit can be permitted upon closure of business under Rule 5 of Cenvat Credit Rules, in the case of UOI Vs Slovak India Trading (2006 (201) ELT 559 (Kar). The Hon'ble High Court while interpreting Rule 5 held that refund of unutilized cenvat credit cannot be disallowed upon closure of business as there is no such express prohibition. Further that the rule referred to a manufacturer and in light of closure of the Company there cannot be any manufacture. Thereafter, the revenue filed a SLP against this decision, which was dismissed by the Hon'ble Supreme Court (2008 (223) ELT A 170 (SC). Hon'ble Bombay High Court followed this decision in the case of Commissioner of Central Excise Nasik Vs Jain Vanguard Polybutlene Ltd (2010 (256) ELT 523 (Bom) and allowed the refund of unutilized credit on closure of factory. These judgements were followed by Hon'ble CESTAT, Ahmedabad in the case of M/s.Shalu Synthetics Pvt.Ltd Vs CCE Vapi (2017 346) ELT 413 and refund was granted to the assessee.

xiii. Therefore, similar view can be adopted under GST as well and the refund claim of the appellant should be allowed.

xiv. Unutilized ITC is a property vested under Article 300A of the Constitution. Article 300 A of the Constitution of India provides that a person cannot be deprived of its property unless it is backed by an authority of Law. Various High Court, including Hon'ble Gujarat High Court in the case of M/s.Siddharth Enterprises Vs the Nodal Officer 2019 -TIOL- 2068-HC- AHM- GST, recently while dealing with the issue of transitioning of accumulated cenvat credit under the erstwhile regime of the Credit Rules have held that ITC is a property protected under Article 300A of the Constitution. Therefore, it can be construed that property of a person (in the form of ITC) cannot be appropriated by the Government, in the absence of Law in this respect by merely relying on Section 54 (3) of CGST Act, which does not cover the case of refund of unutilized ITC on account of closure of business.

xv. In the absence of any provision which extinguishes a person's right to its ITC completely, the person's right to avail refund of ITC on account of closure of business activities cannot be denied.

xvi. Therefore, the impugned order is liable to be set aside and refund claim should be allowed.

4. Personal hearing was held on dated 12-7-2022. Shri Himanshu Agrawal, authorized representative appeared on behalf of the appellant on virtual mode. He stated that he has nothing more to add to their written submission till date.

5. I have carefully gone through the facts of the case, grounds of appeal, submission made by the appellant and documents available on record. At the outset I find that the impugned order was communicated to the appellant on dated 12-5-2021 and the present appeal was filed on dated 13-10-2021 ie beyond three month time limit prescribed under Section 107 of CGST Act, 2017. In their appeal memorandum, the appellant has not given any reason for delay. However, as per Hon'ble Supreme Court's Order dated 10-1-2022, in suo motu writ petition (C) No.3 of 2020 in MA No.665/2021, excluding the period from 15-3-2020 till 28-2-2022 for the purpose of

limitation in respect of all judicial or quasi-judicial proceedings. I hold that the present appeal is not hit by time limitation factor and hence I proceed the decide the appeal on merits.

6. In this case the refund claim was made for refund of unutilized ITC lying in balance in appellant's electronic credit ledger. The appellant due to closure of their business operation has also applied for cancellation of registration and accordingly cancellation was ordered by the appropriate authority with effect from 1-3-2021. Thereafter the appellant claimed refund of unutilized ITC lying in balance in their electronic credit ledger. The claim was rejected by the adjudicating authority on the reason that Section 54 (3) CGST Act, 2017 allow refund of unutilized ITC only on two grounds. For better appreciation of facts, the Section 54 (3) of CGST Act is reproduced as under:

Section 54 (3) : *Subject to the provisions of sub-section (10), a registered person may claim refund of any unutilised input tax credit at the end of any tax period.*

Provided that no refund of unutilised input tax credit shall be allowed in cases other than— (i) zero rated supplies made without payment of tax; (ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council:

7. As per proviso to Section 54 (3) refund of unutilized ITC is allowed only under the circumstances viz a) Zero rated supplies made without payment of tax ie supply of goods or services or both under bond or Letter of Undertaking without payment of integrated tax and b) Inverted duty structure ie where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council. In this subject case claim was made for unutilized ITC lying in balance in electronic credit ledger due to closure of business. Apparently, the ground for claiming refund is not covered under any of the two situations envisaged under Section 54 (3) of CGST Act, 2017.

8. The appellant contended that the claim does not fall under the purview of Section 54 (3) inasmuch as Section 54 (3) allow claim filed only by a `registered person' and since their GST registration was already cancelled with effect from 1-3-2021, they cease to be `registered person' on the date of filing of claim. Consequently, they fall under the category of a `person' only and hence their claim is covered under Section 54 (1) of CGST Act, 2017, which governs refund of `tax paid' by `any person'. I find that in this case the fact that the claim amount pertains to unutilized Input Tax Credit (ITC) lying in balance in the appellant's electronic credit ledger is not in dispute. As per Section 2 (62) of CGST Act, `input tax' is defined as *input tax in relation to a registered person, means the central tax, State tax, integrated tax or Union territory tax charged on any supply of goods or services or both made to him and includes—a)..... (to be)*

..... Section 2 (63) of CGST Act, define `input tax credit' as the credit of input tax. Thus, ITC is allowed in respect of tax charged on goods or services supplied to `registered person' only and refund of the same is also admissible to `registered person'. In the subject case claim was made for unutilized ITC which was availed by the appellant in their capacity as a `registered person'. However, for claiming refund of same the appellant place themselves as a `person' only as their registration was already cancelled and thus seek to bring the claim out of purview of Section 54 (3). I find that this view of the appellant is not a rational and sound view, inasmuch as it creates an unusual and unprecedented situation of claim of refund made by a `person' in respect of ITC availed by a `registered person'. I further find that Section 54 (1) of CGST Act, 2017 provide for refund of tax paid by any person and Section 54 (3) specifically provide for refund of unutilized ITC. Both the Sections contains separate provisions for grant of respective refund. Therefore, since the claim is made for refund of unutilized ITC undoubtedly the claim falls within the purview of Section 54 (3) of CGST Act, 2017. I have also gone through the decisions of Hon'ble Supreme Court relied by the appellant and find that the said cases do not deal with the issue of refund of Modvat/Cenvat. However, I also find that both under erstwhile Central Excise Act and present GST Act refund of duty/tax and refund of Modvat/Cenvat/ITC are governed under separate statutory provisions and refund of Modvat/Cenvat/ITC are allowed only under certain specified circumstances and subject to conditions and limitations. Therefore, merely because cenvat credit is held as good as tax paid, I do not find any justification or reasoning to apply the provisions governing claim of refund of duty/tax to the claim of refund of cenvat/ITC. Accordingly, in this case the refund claim filed by the appellant is squarely covered under Section 54 (3) of CGST Act, 2017 and not under Section 54 (1) as contended by the appellant.

9. Regarding the contention that erstwhile regime permitted refund of ITC on business closure. I find that this contention is made mainly referring to Rule 5 of Cenvat Credit Rules, 2004 and in the light of decision of Hon'ble Karnataka High Court in the case of UOI Vs M/s.Stovak Indis Trading, wherein Hon'ble High Court held that there is no express prohibition under Rule 5 of Cenvat Credit Rules, 2002 therefore refund claim for unutilized Cenvat/Modvat credit is eligible and refund is to be made in cash when assessee goes out of Modvat scheme or when the factory is closed. I find that Rule 5 of erstwhile Cenvat Credit Rules, 2004 provide for refund of the input credit subject to such safeguard, conditions and limitations as specified by Central Government by notification where the input credit remained unutilized due to final product being cleared for export under bond or letter of undertaking as the case may be, or used in the intermediate product cleared for export and for any reason adjustment of input credit is not possible. Clearly, the language employed under Rule 5 allow refund under the circumstances mentioned therein and does not contain any expression prohibiting refund. The judgement of Hon'ble High Court of Karnataka in the above case allowing refund is also based on absence any express prohibition under Rule 5 of CCR 2004. However, Section 54 (3) of CGST Act, 2017 start with the phrase, `*no refund of unutilised input tax credit shall be allowed in cases other than* (i)....and (ii)..... Thus, unlike Rule 5 of erstwhile Cenvat Credit Rules, 2004, Section 54 (3) of CGST Act, 2017 expressly prohibit refund of unutilized ITC under any circumstances except under the circumstances covered under clause (i) and clause (ii). Further except under Section 54

(3) of CGST Act, 2017, there is no provision under CGST Act and Rules allowing refund of unutilized ITC. Due to above disparity in statutory provisions, I find that contention made by the appellant referring to Rule 5 of CCR 2004 is devoid of any merit and lack substance.

10. *I also refer to decision of CESTAT Larger Bence in the case of M/s.Steel Strips Vs CCE Ludhiana wherein it was held as under :*

5.16 *Modvat law has codified procedure for adjustment of duty liability against Modvat Account. That is required to be carried out In accordance with law and unadjusted amount is not expressly permitted to be refunded. In absence of express provision to grant refund, that is difficult to entertain except in the case of export. There cannot be presumption that in the absence of debarment to make refund in other cases that is permissible. Refund results in outflow from treasury, which needs sanction of law and an order of refund for such purpose is sine qua non. Law has only recognized the event of export of goods for refund of Modvat credit as has been rightly pleaded by Revenue and present reference is neither the case of "otherwise due" of the refund nor the case of exported goods. Similarly, absence of express grant in statute does not imply ipso facto entitlement to refund. So also absence of express grant is an implied bar for refund. When right to refund does not accrue under law, claim thereof is inconceivable. Therefore, present reference is to be answered negatively and in favour of Revenue since refund of unutilized credit is only permissible in case of export of goods and for no other reason whatsoever that may be. As has been stated earlier that equity, justice and good conscience are the guiding factors for Civil Courts, no fiscal Courts are governed by these concepts, the present reference is bound to be answered in favour of Revenue and it is answered accordingly.*

11. I further refer to judgement of Hon'ble Supreme Court in Civil Appeal No 4810 of 2021 in the case of Union of India Vs M/s.VKC Footsteps India Pvt.Ltd wherein Hon'ble Supreme Court has given interpretation and detailed analysis of refund under Section 54 (3) of CGST Act, 2017. The relevant paras of the said judgement is reproduced as under:

61 The submission which has been urged on behalf of the assessees is that registered persons constitute a class within the meaning of sub-Section (3) of Section 54 and each of them is entitled to claim a refund of unutilized ITC whether its origin lies in input goods or input services. In other words, it has been urged that Section 54(3) constitutes one homogenous class of registered persons who have unutilized ITC. The fallacy of the argument is in the hypothesis that unutilized ITC cannot be unbundled for the purpose of fiscal legislation. Accumulated ITC may result due to a variety of circumstances, some of which may while others may not lie within the volition of a registered person. We have referred to some of these factors earlier, including

(i) High discount pricing;

(ii) Predatory pricing;

(iii) Shut down of business or industry;

(iv) Business loss;

(v) Economic compulsion to sell at below value prices; and

(vi) Stoppage of work.

62 These examples are indicators that the class, comprising of registered persons with unutilized ITC, covers a bundle of species as opposed to one unique or homogenous specie. Once we recognize this, it is necessary to allow the legislature the latitude to distinguish between credits arising out of the input goods stream and input service stream. GST legislation in India is the product of hard constitutional and legislative work which stretched over several decades. Our fiscal regime is yet to arrive at an ideological position of one bundle for goods and services based on a single rate structure. Broadly speaking, goods and services are taxed at 5 per cent, 12 per cent, 18 per cent and 40 per cent. As on date, there is an absence of uniformity in rates and it is the multiplicity of rates which has given rise to an inverted duty structure. Registered persons with unutilized ITC may conceivably form one class but it is not possible to ignore that this class consists of species of different hues. Given these intrinsic complexities, the legislature has to draw the balance when it decides upon granting a refund of accumulated ITC which has remained unutilized. In doing so, Parliament while enacting sub-Section (3) of Section 54 has stipulated that no refund of unutilized ITC shall be allowed other than in the two specific situations envisaged in clauses (i) and (ii) of the first proviso. Whereas clause (i) has dealt with zero rated supplies made without the payment of tax, clause (ii), which governs domestic supplies, has envisaged a more restricted ambit where the credit has accumulated on account of the rate of tax on inputs being higher than the rate of tax on output supplies.

69. The above submissions demonstrate the scholarship which has been brought to bear upon the controversy by Counsel appearing on behalf of the assessees. The above aspects of the statutory provision – Section 54(3) - must be juxtaposed together with all the features of the statutory provision including Explanation- 1 which have been adverted to earlier. The analysis earlier indicates why on a reading of the provision as a whole, clauses (i) and (ii) of the first proviso are restrictions and not mere conditions of eligibility. It is not possible for the Court to restrict the ambit of clause (ii) of the proviso, based on a circular which has been issued by the Ministry of Finance on 31 December 2018. In substance, the argument boils down to an effort to lead this Court to hold that in spite of the language which has been used in clause (ii) of the first proviso, (where the credit is accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies), input services must be read into the term "inputs". The assessees argue that the Departmental understanding, as reflected in the circular, should be the basis of interpreting a statutory provision. Such an exercise would be impermissible, when its effect is to expand the area of refund contemplated by the first proviso to cover input services in addition to input goods despite statutory language to the contrary. ***Sub-Section (3) of Section 54 begins, in its main part, with the stipulation that a registered person may claim refund of any 'unutilised ITC at the end of any tax period'. Whether we construe the first proviso as an exception or in the nature of a fresh enactment, the clear intent of Parliament was to confine the grant of refund to the two categories spelt out in clauses (i) and (ii) of the first proviso. That clauses (i) and (ii) are the only two situations in which a refund can be granted is evident from the opening words of the first proviso which stipulates that "no refund of unutilised input***

tax credit shall be allowed in cases other than". What follows is clauses (i) and (ii). The intent of Parliament is evident by the use of a double – negative format by employing the expression "no refund" as well as the expression "in cases other than". In other words, a refund is contemplated in the situations provided in clauses (i) and (ii) and no other. *To put it differently, the first proviso can be recast, without altering its meaning to read that a refund of unutilised ITC shall be allowed only in the cases governed by clauses (i) and (ii).*

12. In view of above, I hold that refund of unutilized ITC claimed in this case due to closure of business/cancellation of registration is not allowable under Section 54 (3) of CGST Act, 2017. Therefore, the impugned order passed by the adjudicating authority rejecting refund on the grounds mentioned therein is legal and proper and in accordance with statutory provisions of GST Law. Accordingly, I upheld the impugned order and reject the appeal filed by the appellant.

अपील कर्थाद्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है |

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

(Mihir Rayka)
Additional Commissioner (Appeals)

Date :

Attested

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

To,

M/s.HCL Infotech Limited,
3rd Eye Vision, B-Square,
IIM Road, Panjarapol,
Ahmedabad 390 015

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 Deputy Commissioner, CGST, Division VI (Vastrapur) Ahmedabad South
5) The Additional Commissioner, Central Tax (Systems), Ahmedabad South
6) Guard File
7) PA file