



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- 20221264SW000066406E

रजिस्टर्ड डाक ए.सी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTD/178,181,186,187,188,189 & 190/2022 -APPEAL /6168-73

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-181 to 187/2022-23**
दिनांक Date : **20-12-2022** जारी करने की तारीख Date of Issue : **20-12-2022**

श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

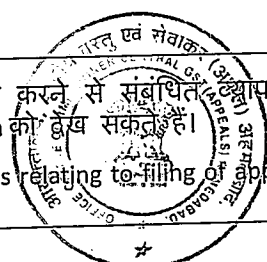
Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)

ग Arising out of Order-in-Original No. ZW2408210164076 DT. 12.08.2021, ZS2409210029555 DT. 02.09.2021, ZX2409210187733 DT. 14.09.2021, ZT2410210107178 DT.08.10.2021, ZW2409210229244 DT. 16.09.2021, ZX2410210107323 DT. 08.10.2021 & ZQ2410210041501 DT. 04.10.2021 issued by The Assistant Commissioner, CGST & CX, Division-VII, Ahmedabad South

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

Appellant	Respondent
Assistant Commissioner, CGST, Division-VII, Ahmedabad South	M/s. Jindal Worldwide Limited Jindal Corporate House, Opp. D-Mart, I.O.C. Petrol Pump Lane, Shivranjani, Shyamal, 132 Ft Ring Road, Satellite, Ahmedabad-380015

(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 विचारों, 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**Brief Facts of the Case :**

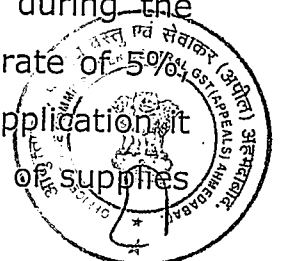
The Assistant Commissioner, CGST, Division VII, Ahmedabad South (hereinafter referred to as the 'Appellant/Department') has filed the following appeals offline in terms of Advisory No.9/2020 dated 24-9-2020 issued by the Additional Director General (Systems), Bengaluru against following Orders (hereinafter referred to as the *Impugned Orders*) passed by the Assistant Commissioner, CGST, Division VII, Ahmedabad South (hereinafter referred to as the *Adjudicating Authority*) sanctioning refunds to **M/s. Jindal Worldwide Limited**, Jindal Corporate House, Opp. D Mart, IOC Petrol Pump Lane, Shivranjani Shymal 132 Ft Ring Road, Satellite, Ahmedabad - 380 015 (hereinafter referred to as the 'Respondent').

Appeal No. & Date	Review Order No. & Date	RFD-06 Order No. & Date (<i>'impugned orders'</i>)
GAPPL/ADC/GSTD/178/2022- APPEAL Dated 07.02.2022	52/2021-22 Dated 02.02.2022	ZW2408210164076 Dated 12.08.2021
GAPPL/ADC/GSTD/187/2022- APPEAL Dated 25.02.2022	60/2021-22 Dated 16.02.2022	ZS2409210029555 Dated 02.09.2021
GAPPL/ADC/GSTD/190/2022- APPEAL Dated 04.03.2022	61/2021-22 Dated 23.02.2022	ZX2409210187733 Dated 14.09.2021
GAPPL/ADC/GSTD/181/2022- APPEAL Dated 04.03.2022	62/2021-22 Dated 23.02.2022	ZW2409210229244 Dated 16.09.2021
GAPPL/ADC/GSTD/186/2022- APPEAL Dated 04.03.2022	63/2021-22 Dated 23.02.2022	ZQ2410210041501 Dated 04.10.2021
GAPPL/ADC/GSTD/188/2022- APPEAL Dated 04.03.2022	64/2021-22 Dated 23.02.2022	ZX2410210107323 Dated 08.10.2021
GAPPL/ADC/GSTD/189/2022- APPEAL Dated 04.03.2022	65/2021-22 Dated 23.02.2022	ZT2410210107178 Dated 08.10.2021

2. Briefly stated the fact of the case is that the Respondent registered under GSTIN No.24AAACJ3816G1ZX has filed following refund claims for refund of ITC accumulated due to Inverted Tax Structure.

Sr. No.	Period	Amount of Refund claims
1	01.12.2019 to 31.12.2019	Rs.99,34,200/-
2	01.01.2020 to 31.01.2020	Rs.1,25,45,690/-
3	01.02.2020 to 29.02.2020	Rs.76,08,068/-
4	01.03.2020 to 31.03.2020	Rs.25,98,936/-
5	01.06.2020 to 30.06.2020	Rs.1,43,00,640/-
6	01.09.2020 to 30.11.2020	Rs.1,86,26,546/-
7	01.12.2020 to 31.12.2020	Rs.1,54,51,673/-

After verification the *adjudicating authority* sanctioned refund to the *respondent*. During review of refund claims it was observed that higher amount of refund has been sanctioned to the *respondent* than what is actually admissible to them in accordance with Rule 89 (5) of CGST Rules, 2017 read with Section 54 (3) of CGST Act, 2017. It was observed by the department that the claimant has received inward supply at the rate of 5%, 12%, 18% and 28% during the relevant period and the claimant has made outward supplies at the rate of 5%, 12%, 18% and 28% during the relevant period. From the Refund Application it was observed by the department that the claimant has taken value of supplies



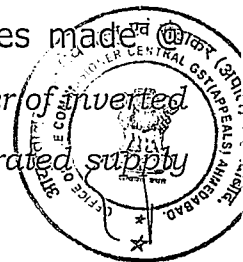
made @ 5% only for the purpose arriving at the "Turnover of inverted rated supply of goods and services", whereas the value of supplies made by them @12% and @18% have not been considered for the purpose arriving at the "Turnover of inverted rated supply of goods and services" while calculating the refund under ITC accumulated due to inverted rate of tax. The Department is of the view that Inverted Duty Structure means when the rate of tax on inputs purchased is more than the rate of tax on outward supplies. Therefore, all the supplies made by the claimant except supplies made at the highest rate i.e. @28% only are liable to be added to arrive at the "Turnover of inverted rated supply of goods and services". The details of turnover @5% and 12&18% are as under :

Period	Outward supplies @5% considered in Refund Application as Inverted rated turnover	Outward supplies @ 12 & 18% not considered in Refund Application as Inverted rated turnover	Total outward supplies @ 5%, 12% & 18% to be considered as Inverted rated Turnover in the Refund Application
Dec. 2019	Rs.230,08,82,015/-	Rs.15,05,10,523/-	Rs.245,13,92,538/-
Jan. 2020	Rs.251,20,19,455/-	Rs.23,53,34,389/-	Rs.274,73,53,844/-
Feb. 2020	Rs.260,31,24,604/-	Rs.22,93,28,455/-	Rs.283,24,53,059/-
Mar. 2020	Rs.180,10,06,560/-	Rs.18,72,98,630/-	Rs.198,83,05,190/-
June 2020	Rs.53,10,98,937/-	Rs.9,74,88,262/-	Rs.62,85,87,199/-
Sept. to Nov. 2020	Rs.605,79,07,380/-	Rs.36,03,51,388/-	Rs.641,82,58,768/-
Dec. 2020	Rs.258,32,08,559/-	Rs.16,11,42,840/-	Rs.274,43,51,399/-

Further, the department has referred the para 54 of the Circular No. 125/44/2019-GST dated 18.11.2019 vide which it was clarified as under :

"Refund of unutilized ITC in case of inverted tax structure, as provided in Section 54(3) of the CGST Act, is available where ITC remains unutilized even after setting off of available ITC for the payment of output tax liability. Where there are multiple inputs attracting different rates of tax, in the formula provided in rule 89(5) of the CGST Rules, the term "Net ITC" covers the ITC availed on all inputs in the relevant period, irrespective of their rate of tax."

Thus, it is clearly explained in the Circular supra, that the Net ITC covers the ITC availed on all inputs in the relevant period, in the instant case, it covers ITC availed on inputs purchased @ 5%, 12%, 18% and 28%. Correspondingly, the "Turnover of inverted rated supply of goods and services" and "tax payable on such inverted rated supply of goods and services" should also cover all the outward supplies made by the claimant @ 5%, 12% and 18% (except outward supplies made at the rate equal to the highest rate of inward supply i.e. @28% only) to arrive at the turnover of the inverted rated supply of goods and services. Therefore, all the outward supplies made by the claimant (except outward supplies made @ 28% only in the instant case) i.e. outward supplies made @ 5%, 12% and 18% are required to be added to arrive at the "Turnover of inverted rated supply of goods and services" and "tax payable on such inverted rated supply of goods and services".



3. Further, in respect of refund claim for the period of June 2020 the department has observed that the claimant has not reversed the ITC on the percentage of exempted clearance in view of Rule 42 of the CGST Rules, 2017 read with Section 17(2) of the CGST Act, 2017; thereby inflating the Net ITC available for refund application as shown below :

TURNOVER AS PER GSTR 3B FOR THE MONTH OF JUNE 2020				
Local Clearance Rs.	Export Rs.	Exempted Clearance Rs.	Total Clearance Rs.	% of Exempted clearance to Total clearance
628587199	76864380	5385963	710837542	0.757%

ITC TAKEN, LIABLE TO BE REVERSED AND AVAILABLE FOR REFUND FOR THE MONTH OF JUNE 2020		
NET ITC	ITC liable to be reversed	Net ITC available for refund calculating Rs.
54682251	414323	54267928

4. The Refund claims were granted as per Rule 89(5) of the CGST Rules, 2017 which is read as under :

89 (5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC / Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.

Explanation: - For the purposes of this sub-rule, the expressions -

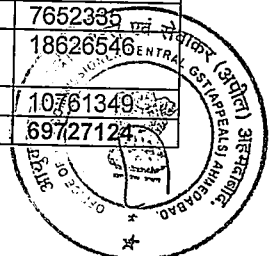
(a) "Net ITC" shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and

["Adjusted Total turnover" and "relevant period" shall have the same meaning as assigned to them in sub-rule (4).]

Thus, by taking correct value of Turnover of inverted rated supply of goods and services as well as correct amount of Net ITC (i/r. June 2020) as narrated in above paras, the amount of refund which are available to the claimant as per Rule 89(5) of the CGST Rule, 2017 has been calculated by the department as under :

(Amount in Rs.)

Period of Refund Period	Turnover of inverted rated supply of goods (1)	Tax Payable on such inverted rated supply of goods (2)	Adjusted Total Turnover (3)	Net ITC (4)	Max. Refund Amt. to be claimed [5=(1*4/3)-2]	Amount sanctioned	Amount to be recovered
Dec. 2019	2451392538	134667578	2628101090	142752043	(-1513913)	9934200	9934200
Jan. 2020	2747353844	156941155	2988772070	164365323	(-5852450)	12545690	12545690
Feb. 2020	2832453059	161743853	3114882977	164847916	(-11842882)	7608068	7608068
Mar. 2020	1988305190	115437041	2218540077	114128460	(-13152565)	2598936	2598936
June 2020	628587199	41340332	710837542	54267928	6648305	14300640	7652335
Sept. to Nov. 2020	6418258768	346137536	7357392714	394393275	(-2086567)	18626546	18626546
Dec. 2020	2744351399	148942808	3125130357	174949740	4690324	15451673	10761349
						TOTAL	69727124



In view of above, the department has considered that excess amount of refund has been sanctioned to the claimant. Accordingly, the department is of the view that the said excess amount of erroneous refund of Rs.6,97,27,124/- (i/r. All Seven Appeals) is required to be recover along with interest and penalty.

5. In view of above the *appellant* filed the present seven appeals on following grounds:

The *adjudicating authority* has erred in calculating the refund amount by taking wrong value of "*Turnover of inverted rated supply of goods and services*" as narrated in above paras inasmuch as the Respondent has taken value of the supplies made by them @ 5% only for the purpose arriving at the "*Turnover of inverted rated supply of goods and services*", whereas the value of supplies made by them @ 12% and 18% have not been considered for the purpose arriving at the "*Turnover of inverted rated supply of goods and services*" while calculating the refund under ITC accumulated due to inverted rate of tax. It is pertinent to note that that the Inverted Duty Structure means when the rate of tax on inputs purchased is more than the rate of tax on outward supplies. Therefore, all the supplies made by the Respondent except supplies made at the highest rate i.e. 28% only are to be added to arrive at the "*Turnover of inverted rated supply of goods and services*". Thus, by taking correct value of "*Turnover of inverted rated supply of goods and services*", and arriving at the refund available to the Respondent, it appears that the adjudicating authority has erroneously sanctioned excess amount of refund of Rs.6,97,27,124/- (i/r. All Seven Appeals). Therefore, it is required to recover said amount of erroneous refund of Rs.6,97,27,124/- alongwith interest from the Respondent as narrated in above paragraphs. Therefore, the *appellant* prayed to set aside the *impugned orders* wherein he has erroneously sanctioned refund of Rs.99,34,200/-, Rs.1,25,45,690/-, Rs.76,08,068/-, Rs.25,98,936/-, Rs.76,52,335/-, Rs.1,86,26,546/- & Rs.1,07,61,349/- Total Rs.6,97,27,124/- under Section 54 (3) of CGST Act, 2017; to pass an order directing the original authority to demand and recover the amount erroneously refunded to the Respondent with interest and to pass any other orders as deem fit in the interest of justice.

6. Personal hearing was held on dated 06.10.2022 wherein Shri Binit Shah, authorized representative appeared on behalf of Respondent. He has been given 07 working days to submit additional information. Accordingly, the Respondent submitted their submission dated 06.10.2022 against the Appeal so filed by the Department. The Respondent has submitted that -



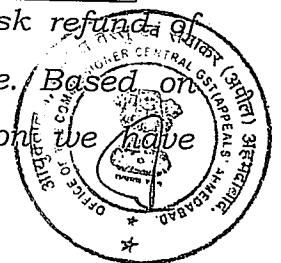
- We Jindal Worldwide Limited is an Indian company and one of the largest manufacturers and exporters of denim. Engaged in weaving, manufacturing, and finishing of textiles. Our major sales are Denim, Bottom, Weights, Premium Printed Shirting. As in Textile manufacturing unit, we consume raw material such as Yarn, Textile Chemicals, Textile fibers etc. and manufacture final product. We are end to end Textile Manufacturer unit.
- Our major sales attracts GST rate of 5% (Denim, Bottom Weights, Premium Printed Shirting). While our raw materials attracts GST rate between 5% to 18%. Mostly raw material such as Textile fibres and cotton yarn at 5%, Man Made Yarn @12%, chemicals @ 18%. Based on which we apply for GST Refund under Inverted Duty Tax Structure.
- Learned officer has stated that on perusal of GSTR2A of respective month, the claimant has received its inwards supply at 5%, 12%, 18% and 28%. We hereby want to clarify that we have taken "Net ITC" calculation based on Annexure-B not based on GSTR2A. In Annexure B we have reduced GST pertains to Capital Goods and other disallowed ITC.
- Further, learned officer has stated that "while arriving at the turnover of the inverted tax structure, the value of outwards supplies made by them @ 12% and 18% is not counted. We hereby clarify that our major sales i.e. fabrics related product attracts GST Rate of 5%, which we manufacture and sales. Our sales 12 % includes Man-made yarn, that we sale of outside in case of any excess purchase. The same is not manufacture by us nor we do any kind of process on the same. Keeping the consistency, we always ask for refund of Goods and Services falls into 5%. Let us understand same by e.g. Fabric sales of Rs.200/- @ 5% GST. Man-made Yarn Sales of Rs.50/- @ 12%. Total Input of Relevant period is Rs.40/- (Which includes GST rate between 5% to 18%). If we ask Refund, just considering sales @ 5% Refund amount will be as follows.

T/o of inverted supply of goods	Tax payable on such inverted supply of goods	Adjusted Turnover	Eligible ITC	Refund Amount
200	10	250	40	22

- If we ask Refund, just total sales @ 5% and 12% both Refund amount will be as follows.

T/o of inverted supply of goods	Tax payable on such inverted supply of goods	Adjusted Turnover	Eligible ITC	Refund Amount
250	16	250	40	24

- We hereby want to stat that we have kept the consistency ask refund of product and service which we manufacture and not otherwise. Based on formula of inverted rate duty structure. We have in proportion we have disallowed ITC pertains to Sales other than 5%.



- Recently an audit is conducted by concerned tax authorities for the period 01.07.2017 to 31.03.2020. We have received final audit report on 11.08.2022 in form ADT-02 in which no observation is made in related to refund. We are attaching copy of the same for your ready reference.

In view of above, the Respondent has made prayer to the Appellate Authority that the appeals filed by the Department may please be set aside.

7. I have carefully gone through the facts of the case, grounds of appeal, submissions made by the respondent and documents available on record. I find that the present appeals were filed to set aside the *impugned orders* on the ground that the *adjudicating authority* has sanctioned excess refund to the *respondent* and to order recovery of the same along with interest. The grounds in appeal is that the *respondent* has taken value of the supplies made by them @ 5% only for the purpose arriving at the "*Turnover of inverted rated supply of goods and services*", whereas the value of supplies made by them @ 12% and 18% have not been considered for the purpose arriving at the "*Turnover of inverted rated supply of goods and services*" while calculating the refund under ITC accumulated due to inverted rate of tax. Further, in addition to above grounds, in case of refund pertains to June 2020 the Respondent has not reversed the ITC on the percentage of exempted clearance in view of Rule 42 of the CGST Rules, 2017 read with Section 17(2) of the CGST Act, 2017; thereby inflating the Net ITC available for refund. Accordingly, the admissible refund comes to negative or less than the sanctioned amount, which resulting in excess sanction of refund to the Respondent.

8. The Respondent *inter alia* contended that their major sales attracts GST rate of 5% and their raw materials attracts GST rate between 5% to 18% ; that the department has considered GSTR 2A, whereas they have taken Net ITC as per Annexure B and not as per GSTR 2A. Further, the Respondent has contended that their major sales i.e. Fabrics related product attracts GST Rate of 5% and their sales @ 12% includes Man-made Yarn, that they sale outside in case of any excess purchase. The same is not manufacture by them.

9. Since, the refund claims in question are relating to ITC accumulated due to Inverted Tax Structure I find that the same are governed under Section 54 of the CGST Act, 2017 read with Rule 89(5) of the CGST Rules, 2017. I find that refund of Input Tax Credit shall be granted as per the formula prescribed Rule 89(5) of the CGST Rules, 2017 as under :

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC / Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.

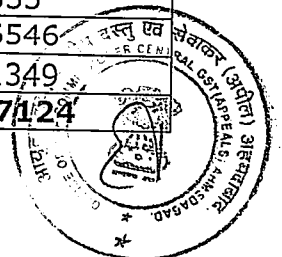


In this regard, I find that the Appellant in the present appeals mainly contended that the Respondent has not taken the correct value of Turnover of inverted rated supply of goods and services in the formula to find out the correct amount of admissible Refund. The Appellant has contended that the Respondent has considered the turnover of 5% only and Turnover of 12% & 18% has not been considered for arriving at Turnover of inverted rated supply of goods in above formula. Accordingly, by considering the Turnover of 5%, 12% & 18% in the Turnover of inverted rated supply of goods and services and apply in the above formula by the Appellant and calculated the admissible amount of refund. Accordingly, admissible amount of refund comes in negative or less than the refund so sanctioned to the Respondent. Further, I find that the Appellant has referred the para 54 of the Circular No. 125/44/2019-GST dated 18.11.2019 and contended that it is clearly explained in the Circular supra, that the Net ITC covers the ITC availed on all inputs in the relevant period. In the instant case, it covers ITC availed on inputs purchased @ 5%, 12%, 18% and 28%. Correspondingly, the "Turnover of inverted rated supply of goods and services" and "tax payable on such inverted rated supply of goods and services" should also cover all the outwards supplies made by the Respondent @ 5%, 12% and 18% (except outward supplies made at the rate equal to the highest rate of inward supply i.e. @28% only) to arrive at the turnover of the inverted rated supply of goods and services.

10. In view of above, I find that the 'Department' has rightly pointed out that the *adjudicating authority* has erroneously sanctioned the refund to the 'Respondent'. Based on the details/documents as discussed in foregoing paras, the admissible amount of refund in terms of formula prescribed in Rule 89(5) of the CGST Rules, 2017 is worked out by the department at para 4 above. Accordingly, I find that the adjudicating authority has sanctioned excess amount of refund as under :

(Amount in Rs.)

Period of Refund Period	Max. Refund admissible Respondent	Amt. to	Amount sanctioned Respondent to	Excess amount of Refund sanctioned
Dec. 2019	(-1513913)		9934200	9934200
Jan. 2020	(-5852450)		12545690	12545690
Feb. 2020	(-11842882)		7608068	7608068
Mar. 2020	(-13152565)		2598936	2598936
June 2020	6648305		14300640	7652335
Sept. to Nov. 2020	(-2086567)		18626546	18626546
Dec. 2020	4690324		15451673	10761349
			Total	69727124



Further, I find that the Respondent has not brought on record any such provisions of law or reasonable evidence in support of their defence. Therefore, considering the foregoing facts, I am of the view that the correct value of Turnover of inverted rated supply of goods and services in the prescribed formula has not been considered by the adjudicating authority in sanctioning the refunds in present matter is not correct. Therefore, the refunds sanctioned vide impugned orders are not legal and proper.

11. In view of above discussions, I do not find any force in the contentions of the 'Respondent'. Accordingly, I find that the *impugned orders* are not legal and proper and therefore, require to be set aside. Accordingly, the appeals filed by the 'Department' are allowed and set aside the *impugned orders*.

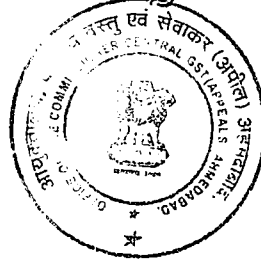
अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

The Appeals filed by 'Department' stand disposed off in above terms.

(Mihir Rayka)

Additional Commissioner (Appeals)

Date: 19.12.2022



Attested
(Dilip Yadav)
Superintendent (Appeals)
Central Tax, Ahmedabad

By R.P.A.D.

To,
The Assistant / Deputy Commissioner,
CGST, Division - VII,
Ahmedabad South.

Appellant

M/s. Jindal Worldwide Limited,
Jindal Corporate House Opp. D Mart,
IOC Petrol Pump Lane,
Shivranjani Shymal 132 Ft Ring Road,
Satellite, Ahmedabad - 380 015

Respondent

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C. Ex., Appeals, Ahmedabad.
3. The Commissioner, CGST & C. Ex., Ahmedabad-South.
4. The Deputy/Assistant Commissioner, CGST, Division-VII, Ahmedabad South.
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6. Guard File.
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