



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

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टेलिफैक्स 07926305136



DIN- 20221264SW000000FB3B

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/1514,1515 & 1542/2022 -APPEAL / 658-6603

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-202 to 204/2022-23**
दिनांक Date : **28-12-2022** जारी करने की तारीख Date of Issue : **28-12-2022**

श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

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

ग Arising out of Order-in-Original No. **3CEEWS0801S102100006 DT. 22.10.2021,**
20211164WS0800008966 DT. 03.12.2021 & 3CEEWS0801S1022200005 DT.
24.02.2022 issued by Superintendent, CGST & CX, Range-I, Division-VIII, Ahmedabad South

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

**M/s. Abaj Technologies Pvt. Ltd., 503, 5th Floor, Venus Atlantis,
Besides Shell Petrol Pump, Prahlad Nagar Road, Anand Nagar, Gujarat-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 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. Abaj Technologies Pvt. Ltd., 503, 5th Floor, Venus Atlantis, Besides Shell Petrol Pump, Prahlad Nagar Road, Anand Nagar, Ahmedabad – 380 015 (hereinafter referred to as the ‘Appellant’) has filed the present three appeals on dated 18.04.2022 against the order in FORM ASMT-13 Order No. **(1)** 3CEEWS0801S102100006 dtd. 22.10.2021, **(2)** 20211164WS080000B966 dtd. 03.12.2021 and **(3)** 3CEEWS0801S022200005 dtd. 24.02.2022 (hereinafter referred to as the ‘Impugned Orders’) passed by the Superintendent, CGST, Range-I, Division VIII, CGST, Ahmedabad South (hereinafter referred to as the ‘Adjudicating Authority’).

2. Facts of the case in brief is that -

- System Generated Notices were issued to the appellant on 25.09.2021, 26.10.2021, 25.11.2021, 27.12.2021, 26.01.2022 and 26.02.2022 in Form GSTR-3A for non filing of GSTR-3B returns. The *impugned orders* were passed under Section 62 in Form ASMT-13 dated 22.10.2021, 03.12.2021 and 24.02.2022.

- Amount assessed and payable as per ASMT-13 Order dated 22.10.21:

Tax Rate	Turnover	Tax Period	Tax	Interest	Penalty
As per GSTR 1	Rs.9,75,26,082/-	August 2021	Rs.19997688/-	@18% Till date of payment of tax	As applicable

- Amount assessed and payable as per ASMT-13 Order dated 03.12.21:

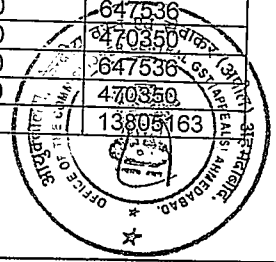
Tax Rate	Turnover	Tax Period	Tax	Interest	Penalty
As per GSTR 1	Rs.2,70,00,000/-	October 2021	As per rules/ as applicable	@18% Till date of payment of tax	As applicable

- Amount assessed and payable as per ASMT-13 Order dated 24.02.22:

Tax Rate	Turnover	Tax Period	Tax	Interest	Penalty
As per GSTR 1	Rs.2,21,68,886/-	September 2021	Rs.48,16,833/- (As per GSTR-1 filed by taxpayer)	@18% Till date of payment of tax	As applicable

- As per DRC-07 dated 11.02.2022 (Summary of Order)
Tax Period : August 2020 – August 2021
Details of Demand :

Tax Rate (%)	Turnover	Place of supply	Act	Tax/ Cess	Interest	Penalty	Fee	Others	Total
12	140016	Gujarat	IGST	16802	1193	16802	0	0	34797
18	20667280	Gujarat	IGST	3720110	264179	3720110	0	0	7704399
28	6605106	Gujarat	IGST	1849430	131335	1849430	0	0	3830195
18	1737034	Gujarat	CGST	312666	22204	312666	0	0	647536
28	811112	Gujarat	CGST	227111	16128	227111	0	0	647536
18	1737034	Gujarat	SGST	312666	22204	312666	0	0	647536
28	811112	Gujarat	SGST	227111	16128	227111	0	0	647536
			TOTAL	6665896	473371	6665896			13805163



- As per DRC-07 dated 28.02.2022 (Summary of Order)
Tax Period : September 2021
Details of Demand :

Tax Rate (%)	Turnover	Place. of supply	Act	Tax/ Cess	Interest	Penalty	Fee	Others	(Amt. in Rs.)
									Total
18	78217	Gujarat	IGST	14079	910	14079	0	0	29068
18	6913168	Gujarat	CGST	1244370	80390	1244370	0	0	2569130
18	6913168	Gujarat	SGST	1244370	80390	1244370	0	0	2569130
28	4132167	Gujarat	CGST	1157007	74746	1157007	0	0	2388760
28	4132167	Gujarat	SGST	1157007	74746	1157007	0	0	2388760
TOTAL				4816833	311182	4816833			9944848

- As per *impugned orders*, if appellant furnish the returns within a period of 30 days from the date of the service of the order, the order shall be deemed to have been withdrawn, otherwise proceedings shall be initiated against the appellant after the aforesaid period to recover the outstanding dues.

3. Being aggrieved with the impugned orders the appellant has filed the present three appeals on 18.04.2022 wherein stated that -

- The order in Form ASMT-13 dated 22.10.2021 was received by them on 11.02.2022 and Form DRC-07 dated 11.02.2022 was uploaded on website and viewed by them on 11.02.2022. The ASMT-13 Order dated 03.12.2021 was received by them on 22.01.2022. The ASMT-13 Order dated 24.02.2022 was received by them on 28.02.2022 and Form DRC-07 dated 28.02.2022 was uploaded on website and viewed by them on 28.02.2022.
- In reply, they have submitted the GSTR-3B Returns on 29.03.2022 by making payment of Tax and late fees i.e. within 46 days (i/r. order dtd. 22.10.21), 66 days (i/r. order dtd. 03.12.21) and 30 days (i/r. order dtd. 24.02.22) of services of the assessment orders. Interest is also paid by them.
- They approached the department by mailing a letter dated 06.04.2022 requesting them to consider the said assessment orders as deemed to have been withdrawn as all due dates are extended by virtue of decision of Hon'ble Supreme Court of India in suo moto writ (Civil) No. 3 of 2020 final order dated 10.01.2022. However, nothing has been heard from department side. Being aggrieved by the said order they preferred the present appeals on the following grounds :
- Hon'ble Supreme Court has pronounced the following order -
 - o The Order dated 23.03.2020 is restored and in continuation of the subsequent orders dated 08.03.2021, 27.04.2021 and 23.09.2021, it is directed that the period from 15.03.2020 till 28.02.2022 shall stand excluded for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings.



- o Consequently the balance period of limitation remaining as of 03.10.2021, if any shall become available with effect from 01.03.2022
- o In cases where the limitation would have expired during the period between 15.03.2022 till 28.02.2022 notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 01.03.2022.
- o In the event the actual balance period of limitation remaining, with effect from 01.03.2022 is greater than 90 days, the longer period shall apply.
- The benefit of provisions of Section 62(2) should be provided to them as a valid return is furnished within thirty days of the service of the assessment order under sub-section (1).
- Principle of natural justice is not followed in passing the order as the order is passed without issuing any show cause notice and the entire proceedings has been done by assessing authority is vague and against principle of natural justice. Hence, it deserves to be quashed and set aside.
- Entire Tax Interest and Late fee is paid now. Main reason for delay in filing of return is serious financial crisis and nothing else. During this tough time of financial crises if now penalty is levied it would be harsh on them.

In view of above submissions, the appellant has made prayer that Tax, Interest and Late Fees paid by them so, Interest as demanded on gross liability and penalty be waived.

4. Personal Hearing in the matter was scheduled on 10.10.2022 & 10.11.2022, no one appeared on behalf of appellant for personal hearing on both date of PHs. Thereafter, Personal Hearing was held on 22.11.2022 wherein Mr. Pinkesh U. Thakkar appeared on behalf of the 'Appellant' as authorized representative. During PH he has stated that they have nothing more to add to their earlier submissions till date.

Discussion and Findings:

5(i). I have carefully gone through the facts of the case available on records, submissions made by the 'Appellant' in the Appeals Memorandum. I find that as the appellant failed to file the GSTR 3B returns in time, the GST department has issued notices under form GSTR 3A. Since, the appellant has not filed the pending returns the *Adjudicating Authority* has issued the 'impugned orders' i.e. Assessment Orders in FORM GST ASMT-13 in terms of provisions of Section 62 of the CGST Act, 2017. Thereafter, the adjudicating authority has issued the summary of the order in FORM GST DRC-07 dated 11.02.2022 & 28.02.2022. Accordingly, vide impugned orders the adjudicating authority has assessed the tax liability with interest and Penalty.



5(ii). Further, before deciding the issue of filing the appeal on merits, it is imperative that the statutory provisions be gone through, which are reproduced, below:

SECTION 107. Appeals to Appellate Authority. — (1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.

(2)

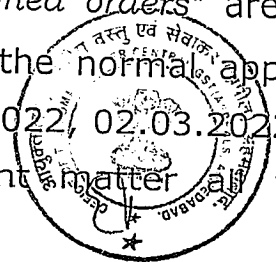
(3)

(4) The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a **further period of one month.**

5(iii). I observed that in the instant case the appeals has been filed by delay from the normal period prescribed under Section 107(1) of the CGST Act, 2017. I find that though the delay in filing the appeal is condonable only for a further period of one month provided that the appellant was prevented by sufficient cause from presenting the appeal is shown and the delay of more than one month is not condonable under the provisions of sub section (4) of Section 107 of the Central Goods and Service Tax Act, 2017.

5(iv). However, in the above context, I find that the Hon'ble Supreme Court has passed order on 10.01.2022 in matter of Miscellaneous Application No. 21 of 2022 in M.A. 665 of 2021, in SMW(C) No. 3 of 2020. Hon'ble Supreme Court vide Order dated 10.01.2022 ordered that for computing period of limitation for any suit, appeal, application or proceedings the period from 15.03.2020 till 28.02.2022 shall stand excluded and consequently balance period of limitation remaining as on 03.10.2021 if any, shall become available with effect from 01.03.2022 and that in cases where the limitation would have expired during the period from 15.03.2020 till 28.02.2022 notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 01.03.2022.

5(v). In the present matter, the "impugned orders" are of dated 22.10.2021, 03.12.2021 & 24.02.2022 so, the normal appeal period of three months were available up to 21.01.2022, 02.03.2022 & 23.05.2022 respectively. Whereas, in the present matter the



appeals are filed on 18.04.2022. However, in view of above order of Hon'ble Supreme Court as discussed in above paras, the present appeals are considered to be filed in time. Therefore, I find that all the present appeals are filed within stipulated time limit.

Accordingly, I am proceeded to decide the case.

6(i). The appellant in the present appeal has mainly contended that their product being Television HSN Code 85287218 taxed at 28% and being luxurious item and due to Corona Pandemic, company faced serious issues regarding financial crisis; that therefore they were unable to file GSTR 3B returns. The appellant is further contending that the ASMT – 13 orders were received by them on 11.02.2022, 22.01.2022 and 28.02.2022 respectively, and in reply they have submitted the GSTR 3B returns on 29.03.2022 by making payment of Tax and late fees within 46 days, 66 days and 30 days respectively, of service of assessment orders. Further, I find that the appellant has submitted in their submission that by mailing a letter on 06.04.2022 they requested to the department to consider the said assessment orders as deemed to have been withdrawn as all due dates are extended by virtue of order dated 10.01.2022 of Hon'ble Supreme Court in SMW(C) No. 3 of 2020. Further, I find that the appellant in the present appeals also contended that by considering the above order of Hon'ble Supreme Court the return filed by them should be considered as filed within thirty days of the services of assessment order by extending benefit of Section 62(2) of the CGST Act, 2017.

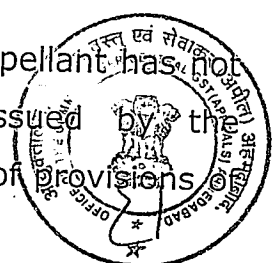
6(ii). Since, the appellant failed to file the GSTR 3B Returns even after issuance of notices to them under Form GSTR 3A and subsequently department has issued the ASMT-13 order it is imperative that the statutory provisions be gone through, which are reproduced, as under :

*** Section 62. Assessment of non-filers of returns.-**

(1) Notwithstanding anything to the contrary contained in section 73 or section 74, where a registered person fails to furnish the return under section 39 or section 45, even after the service of a notice under section 46, the proper officer may proceed to assess the tax liability of the said person to the best of his judgement taking into account all the relevant material which is available or which he has gathered and issue an assessment order within a period of five years from the date specified under section 44 for furnishing of the annual return for the financial year to which the tax not paid relates.

(2) Where the registered person furnishes a valid return within thirty days of the service of the assessment order under sub-section (1), the said assessment order shall be deemed to have been withdrawn but the liability for payment of interest under sub-section (1) of section 50 or for payment of late fee under section 47 shall continue.

In view of above provisions, I find that as the Appellant has not filed the GSTR3B returns, Assessment Orders were issued by the adjudicating authority and tax liability was assessed in view of provisions



Section 62 of the CGST Act'2017. On non-filing of GST Returns, Jurisdictional officer resorted to assess tax liability on the basis of relevant material record and information available with the department. Since, the appellant has not filed the required GSTR 3B Returns even after issuance of "Notice to return defaulter u/s 46 for not filing return" in Form GSTR-3A, there was no other option with the adjudicating authority except to pass the Assessment Order under Section 62 of the CGST Act, 2017. I find that the adjudicating authority has correctly followed the provisions in case of non filing of returns and I do not find any force in appellant's submissions in this regard.

6(iii). Further, I find that as per Section 62 (2) of the CGST Act, 2017 it is very much clear that the assessment order u/s 62(1) shall be deemed to have been withdrawn if registered person furnishes a valid return within thirty days of the service of said assessment order. In the present matter it is on record that the appellant has filed the GSTR 3B returns after 30 days of the service of Assessment Orders i.e. ASMT - 13 and the appellant is contending that in the light of Order dated 10.01.2022 of the Hon'ble Supreme Court in SMW(C) No. 3 of 2020, it should be considered as filed within 30 days of service of assessment order. In this regard, I find that the Central Board of Indirect Taxes and Customs has issued a Circular No. 157/13/2021-GST dated 20.07.2021, the relevant portion of Circular is reproduced as under :

"Clarification regarding extension of limitation under GST Law in terms of Hon'ble Supreme Court's Order dated 27.04.2021 in Miscellaneous Application No. 665/2021 in SMW(C) No. 3/2020"

2.2 The matter of extension of period of limitation under Section 168A of the CGST Act, 2017 was deliberated in the 43rd Meeting of GST Council. Council, while providing various relaxations in the compliances for taxpayers, also recommended that wherever the timelines for actions have been extended by the Hon'ble Supreme Court, the same would apply.

3. Accordingly, legal opinion was solicited regarding applicability of the order of the Hon'ble Supreme Court to the limitations of time lines under GST Law. The matter has been examined on the basis of the legal opinion received in the matter. The following is observed as per the legal opinion:-

(i) The extension granted by Hon'ble Supreme Court order applies only to quasi-judicial and judicial matters relating to petitions/ applications/ suits/ appeals/ all other proceedings. All other proceedings should be understood in the nature of the earlier used expressions but can be quasi-judicial proceedings. Hon'ble Supreme Court has stepped into to grant extensions only with reference to judicial and quasi-judicial proceedings in the nature of appeals/ suits/ petitions etc. and has not extended it to every action or proceeding under the CGST Act.

(ii) For the purpose of counting the period(s) of limitation for filing of appeals before any appellate authority under the GST Law, the limitation stands extended till further orders as ordered by the Hon'ble Supreme Court in Suo Motu Writ Petition (Civil) 3 of 2020, vide order dated 27th April 2021. Thus, as on date, the Orders of the Hon'ble Supreme Court apply to appeals, reviews, revisions etc., and not to original adjudication.

(iii) Various Orders and extensions passed by the Hon'ble Supreme Court would apply only to acts and actions which are in nature of judicial, including quasi-judicial exercise of power and discretion. Even under this category, Hon'ble Supreme Court Order, applies only to a lis which needs to be pursued within a time frame fixed by the respective statutes.

(iv) Wherever proceedings are pending, judicial or quasi-judicial which requires to be heard and disposed off, cannot come to a standstill by virtue of these extension orders. Those cases need to be adjudicated or disposed off either physically or through the virtual mode based on the prevailing policies and practices besides instructions if any.

(v) The following actions such as scrutiny of returns, issuance of summons, search, enquiry or investigations and even consequential arrest in accordance with GST law would not be covered by the judgment of the Hon'ble Supreme Court.

(vi) As regards issuance of show cause notice, granting time for replies and passing orders, the present Orders of the Hon'ble Supreme Court may not cover them even though they are quasi-judicial proceedings as the same has only been made applicable to matters relating to petitions/applications/suits, etc.

4. On the basis of the legal opinion, it is hereby clarified that various actions/compliances under GST can be broadly categorised as follows: -

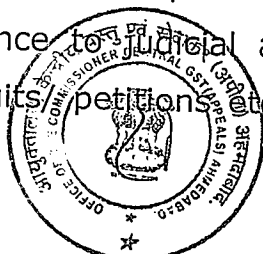
(a) **Proceedings that need to be initiated or compliances that need to be done by the taxpayers:-** These actions would continue to be governed only by the statutory mechanism and time limit provided/ extensions granted under the statute itself. Various Orders of the Hon'ble Supreme Court would not apply to the said proceedings/ compliances on part of the taxpayers.

(b) **Quasi-Judicial proceedings by tax authorities:-** The tax authorities can continue to hear and dispose off proceedings where they are performing the functions as quasi-judicial authority. This may interalia include disposal of application for refund, application for revocation of cancellation of registration, adjudication proceedings of demand notices, etc. Similarly, appeals which are filed and are pending, can continue to be heard and disposed off and the same will be governed by those extensions of time granted by the statutes or notifications, if any.

(c) **Appeals by taxpayers/ tax authorities against any quasi-judicial order:-** Wherever 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 proceeding for revision or rectification of any order is required to be undertaken, the time line for the same would stand extended as per the Hon'ble Supreme Court's order.

5. In other words, the extension of timelines granted by Hon'ble Supreme Court vide its Order dated 27.04.2021 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 proceeding for revision or rectification of any order is required to be undertaken, and is not applicable to any other proceedings under GST Laws.

6(iv). In view of above, it is clearly clarified by the CBIC that the extension of time limit granted by Hon'ble Supreme Court order applies only to quasi-judicial and judicial matters relating to petitions/ applications/ suits/ appeals/ all other proceedings; that the Hon'ble Supreme Court has stepped into grant extensions only with reference to judicial and quasi-judicial proceedings in the nature of appeals/ suits/ petitions etc. and has



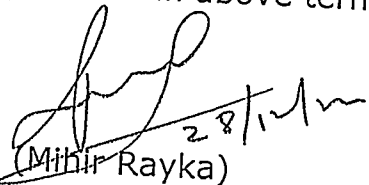
not extended it to every action or proceeding under the CGST Act. Further, I find that the CBIC has also clarified that compliances that need to be done by the taxpayers would continue to be governed only by the statutory mechanism and time limit provided/ extensions granted under the statute itself; that the various Orders of the Hon'ble Supreme Court would not apply to the said proceedings/ compliances on part of the taxpayers. Therefore, I am of the view that the benefit of extension of time limit as provided by the Hon'ble Supreme Court vide order dated 10.01.2022 may not be applicable in the matter of filing of GST Returns, which are required to be file within the time limit prescribed under CGST Act, 2017. In the present matter the appellant was failed to file GSTR 3B returns in time and even after issuance of ASMT-13 orders the appellant has not filed the required GST Returns within 30 days of service of ASMT-13 orders. Therefore, I am of the view that the appellant is not eligible for benefit of provision of Section 62(2) of the CGST Act, 2017 as claimed by the appellant in the present appeals. Further, it is pertinent to mention here that the appeals in respect of ASMT-13 Order dated 22.10.21 & 03.12.21 are also not filed within the prescribed time limit u/s 107 of the CGST Act, 2017; however, in terms of order dated 10.01.2022 of the Hon'ble Supreme Court the appeals are considered to be filed in time in the present proceedings.

7. In view of the above, I do not find any force in the contentions of the *Appellant*. Accordingly, I find that the *impugned orders* passed by the *adjudicating authority* are correct and as per the provisions of GST law. Accordingly, I do not find any reason to interfere with the decision taken by the "*Adjudicating Authority*" vide "*Impugned Orders*".

8. In view of above discussion, I reject all the three appeals filed by the '*Appellant*'.

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

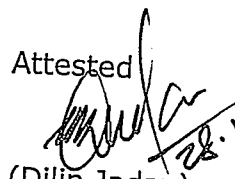
The appeal filed by the appellant stands disposed of in above terms.

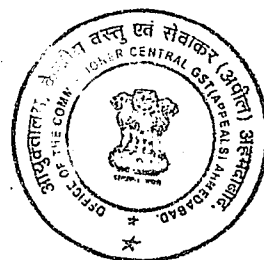

(Mihir Rayka)

Additional Commissioner (Appeals)

Date: 28.12.2022

Attested


28.12.2022
(Dilip Jadav)
Superintendent (Appeals)
Central Tax, Ahmedabad



By RPAD

To,

M/s. Abaj Technologies Pvt. Ltd.,
503, 5th Floor, Venus Atlantis,
Besides Shell Petrol Pump, Prahlad Nagar Road,
Anand Nagar, Ahmedabad - 380 015

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 Assistant/Deputy Commissioner, CGST, Div-VIII, Ahmedabad South
- 5) The Superintendent, Range-I, Div-VIII, Ahmedabad South.
- 6) The Additional Commissioner, Central Tax (Systems), Ahmedabad South
- 7) ~~Guard File~~
- 8) PA file

