



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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DIN- 20230264SW000021792A

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/3339, 3341, 3343 to 3345 /2022 -APPEAL/ 1187 72

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-245 to 249/2022-23**
दिनांक Date : **28-02-2023** जारी करने की तारीख Date of Issue : **28-02-2023**

श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

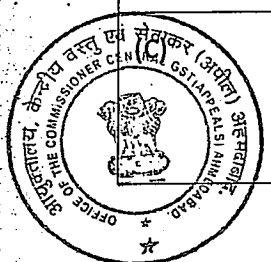
Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)

ग Arising out of Order-in-Original No. **ZI2408220240711, ZH2408220240544, ZC2408220240399, ZF2408220240211 & ZK2408220240622 all DT. 22.08.2022** issued by The Assistant Commissioner, CGST, Division-VI, Ahmedabad South

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

M/s Zuari Agro Chemicals limited, Devhir Logistic Pvt Ltd, Godown No.5, Bajaj Estate, Near Computerised Weigh Bridge, Aslali By Pass Highway Aslali, Ahmedabad -383427

(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.
	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 .



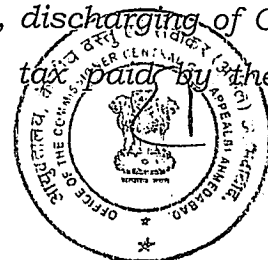
ORDER-IN-APPEAL**Brief Facts of the Case :**

M/s. Zuari Agro Chemicals Limited, Devhir Logistic Pvt. Ltd., Godown No. 5, Bajaj Estate, Near Computerized Weight Bridge, Aslali By Pass Highway, Aslali, Ahmedabad – 383 427 (hereinafter referred as 'Appellant') has filed the following appeals against the Refund Sanction/Rejection order in the form RFD-06 Orders (hereinafter referred as 'impugned orders') passed by the Assistant Commissioner, CGST, Division – VI, Ahmedabad South (hereinafter referred as 'adjudicating authority').

Appeal Nos. (All Dated 22.11.2022)	RFD-06 Order Nos. (All Dated 22.08.2022)	Amount of Refund Claim	Refund Claim period
GAPPL/ADC/GSTP/3341/2022	ZI2408220240711	Rs.1,61,27,394/-	January'18
GAPPL/ADC/GSTP/3343/2022	ZH2408220240544	Rs.30,45,977/-	April'18
GAPPL/ADC/GSTP/3345/2022	ZF2408220240211	Rs.46,59,413/-	June'18
GAPPL/ADC/GSTP/3344/2022	ZC2408220240399	Rs.5,50,867/-	May'18
GAPPL/ADC/GSTP/3339/2022	ZK2408220240622	Rs.22,04,496/-	March'18

2(i). Briefly stated the facts of the case is that the 'Appellant' is holding GST Registration - GSTIN No.24AAACZ3924H1ZE has filed the above appeals on 22.11.2022. The 'Appellant' in the above appeals has stated that -

- They are engaged in manufacturing of fertilizers as well as Importer of Chemical Fertilizers. All import contracts are on Cost inclusive of freight basis and the price is inclusive of freight charges.
- At the time of import of goods, they have discharged IGST liability on the value of goods which includes freight charges. In addition, they have discharged IGST liability at the rate of 5% on ocean freight under RCM as per Notification No. 08/2017 – Integrated Tax (Rate) dated June 28, 2017, and Entry No. 10 of the Notification No. 10/2017 – Integrated Tax (Rate) dated June 28, 2017. This has led to payment of GST twice on the freight transaction.
- The Hon'ble Supreme Court in the case of Mohit Minerals struck down the impugned entries of the Notification No. 8/2017-IT(R) and Notification No. 10/2017-IT(R) both dated 28.06.2017 as in violation of Section 2(30) read with Section 8 of the CGST Act.
- In light of Hon'ble Supreme Court decision, GST is not liable to be discharged again in case of import contracts inclusive of freight charges. As they always imported goods inclusive of freight, discharging of GST on ocean freight under RCM has become excess tax paid by them.



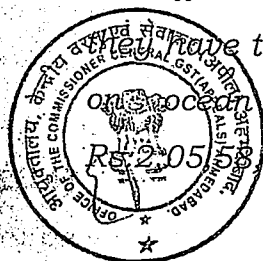
Accordingly, excess tax paid by them becomes refundable under Section 54 of the CGST Act, 2017.

2(ii). Accordingly, they have applied for refund of GST paid on Ocean Freight under RCM basis for the amount and period as mentioned in above table (at para 1 above). In response to said refund claims SCNs were issued to them and they had replied to the said SCNs also. However, all the refund claims are rejected vide *Impugned Orders* i.e. RFD-06 Orders as mentioned in above table (at para 1 above) on the following grounds :

- *The electronic credit ledger/cash ledger has not been debited by the claimant while claiming the refund*
- *The refund claim has been filed on the basis of judgment of other taxpayer and not on the basis of judgment in their own case.*
- *The claimant has availed the credit of IGST paid and also utilized the same for payment of duty, thereby leading to balance in ECL being lower than the refund claimed amount.*
- *The refund claim is time barred as it is not filed within relevant period as per provisions of Section 54 of the CGST Act, 2017.*
- *The refund is claimed based on the judgment of the Supreme Court in the matter of Ocean Freight in case of M/s. Mohit Minerals and the claim does not fall under any of the category of refund prescribed under Section 54 of the CGST Act, 2017.*
- *Reliance is placed by the department on the Supreme Court judgment in the case of Mafatlal Industries Ltd, wherein it is held that refund of tax under such statute will be outside the scope of and purview of such enactment and under such circumstances, refund can only be claimed by way of a suit or by way of a writ petition.*

2(iii). Being aggrieved with the "impugned orders" the 'Appellant' has filed the present appeals on 22.11.2022 on the following grounds -

- *The Officer has erred in law and in facts in not allowing refund to them in complete disregard of the decision of Hon'ble Apex Court.*
- *Article 265 of the Constitution mandates that the Government cannot retain any amount, without any authority of law. Thus Government is not entitled to withhold the tax without authority of law, levy of which has been held to be in violation of CGST Act.*
- *The Officer has erred in law and in facts in not considering the fact that they have till date not utilized the credit availed in respect of RCM paid on ocean freight and has balance of unutilized credit of Rs. 2,05,500/- in their ECL.*



- *The Officer has erred in law and in facts in not allowing refund to them in complete disregard of the time limit allowed by the provisions of the Act for claiming refund.*
- *The Officer has erred in law and in facts in not appreciating the fact that while filing refund under any other category, there was no such option provided in online system to reduce the balance from ECL on immediate basis. Reducing the ELC balance suo moto through DRC-03 without final confirmation of the officer would jeopardize the liquidity position of the company.*
- *The officer has erred in law and in facts in applying the judgment in the case of Mafatlal Industries Ltd to the refund matter of their Company and stating that refund of tax under such statute will be outside the scope of and purview of such enactment and under such circumstances, refund can only be claimed by way of a suit or by way of a writ petition.*

In light of above submissions the appellant has made prayer that -

- *To consider refund claims filed by them to be in compliance with the provisions of GST Act.*
- *To drop the refund rejection orders passed by the Assistant Commissioner (Div.-VI) and allow for refund of excess tax paid by them as RCM on ocean freight.*

3. Personal Hearing in the matter was held on 02.01.2023 wherein Mr. Devang Gajjar, CA and Mr. Mahendra Prajapati, Tax Consultant were appeared on behalf of the 'Appellant' as authorized representatives. During P.H. they have submitted the written submission dated 02.01.2023 and stated that they have nothing more to add to their written submissions till date. The appellant vide aforesaid written submission dated 02.01.2023 has stated that -

- *Hon'ble Supreme Court in the case of Mohit Minerals has upheld the decision of Hon'ble Gujarat High Court and has concluded that the levy of IGST on Ocean is unconstitutional.*
- *In line with ruling of Hon'ble Supreme Court, the Hon'ble Guj. High Court vide Order dated 07.07.2022, has granted refund of IGST on ocean freight along with statutory rate of interest, in the case of M/s. Louis Dreyfus Company India Pvt. Ltd. (R/Special Civil Application No. 11540 of 2021).*
- *It was held by the Hon'ble High Court that the levy of IGST under the RCM on the Ocean Freight for the services provided by a person located in a non-taxable territory by way of transportation of goods through vessel from a place outside India to Customs frontier of India*



unconstitutional. Article 265 of the Constitution of India provides that no tax shall be levied or collected except the authority of law. Since the amount of IGST collected by Central Government without authority of law, the Revenue is obliged to refund the amount erroneously collected.

- *Further, Hon'ble Gujarat High Court has also allowed the refund of IGST paid on ocean freight, in the following cases –*
 - o *M/s. Gokul Agro Resources Ltd. (SCA 1758 of 2020)*
 - o *M/s. Bharat Oman Refineries Ltd. (SCA 8881 of 2020)*
 - o *M/s. Cosmol Energy Pvt. Ltd. (2021 55 GSTL 390 Guj.)*
 - o *M/s. Adi Enterprises (SCA 10479 of 2019)*
- *Further, submitted the copy of Electronic Credit Ledger for the period from 01.01.2018 till the 23.12.2022, showing the balance of unutilized input tax credit of Rs.2,05,58,723/-.*

Discussion and Findings :

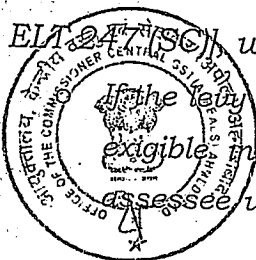
4(i). I have carefully gone through the facts of the case available on records, submissions made by the 'Appellant' in the Appeals Memorandum. I find that the refunds of IGST paid on Ocean Freight under RCM, has been claimed by the 'Appellant' on the basis of judgment of Hon'ble Supreme Court in the matter of Civil Appeal No. 1390 of 2022. In the said matter Hon'ble Supreme Court has dismissed the appeal filed by Union of India against judgment dated 23.01.2020 of Hon'ble Gujarat High Court in the case of M/s. Mohit Minerals Pvt. Ltd. [2020 (33) G.S.T.L. 321 (Guj.)] wherein Hon'ble High Court has held that "The impugned Notification No. 8/2017-Integrated Tax (Rate), dated 28th June, 2017 and the Entry 10 of the Notification No. 10/2017-Integrated Tax (Rate), dated 28th June, 2017 are declared as ultra vires the Integrated Goods and Services Tax Act, 2017, as they lack legislative competency. Both the Notifications are hereby declared to be unconstitutional"

The appellant in the instant case had preferred the refund applications, claiming refund of the IGST paid on ocean freight under reverse charge basis for the period of January'18 and for the period from March'18 to June'18. I find that the *adjudicating authority* has rejected all the refund claims vide *impugned orders* mainly on following grounds :

- *Electronic Credit Ledger/Cash Ledger has not been debited by the claimant while claiming the refund.*
- *Referred case of M/s. Mafatlal Industries Vs. Union of India [1997 (89)*

ELT 247 (SC)] wherein it was observed that –

If the levy or imposition was held to be unconstitutional or illegal or not exigible in law, in a similar case filed by some other person, the assessee who had already lost the battle in a proceeding initiated by



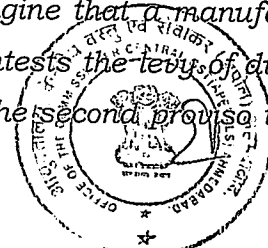
him or has otherwise abandoned the claim **cannot, take advantage of the subsequent declaration rendered in another case where the levy is held to be unconstitutional**, illegal or not exigible in law. The claim will be unsustainable and barred by res judicata but only for the period for which action was laid and lost. AIR 1970 SC 898 followed.

- It is observed that present refund claims have been filed on the basis of judgment of other taxpayer and not on the basis of judgment in their own case. Hence, above mentioned judgment of Hon'ble Supreme Court is squarely applicable in the present case.
- Claimant has availed & utilized the credit of IGST paid under RCM basis on Ocean Freight. However, submitted false information that they have not utilized the credit so availed.
- Refund claims are time barred as not filed within relevant period as per provisions of Section 54 of the CGST Act, 2017.
- Hon'ble Supreme Court judgment in the case of Mafatlal Industries Ltd. [1997 (89) ELT 247 (SC)] is squarely applicable in the instant case. In the case of Mafatlal Industries Ltd., the Supreme Court held that when any such provision in the statute has been held to be unconstitutional, **refund of tax under such statute will be outside the scope of and purview of such enactment** (in present case, GST Act) and under such circumstances, refund can only be claimed by way of a suit or by way of a writ petition.

4(ii). In view of above, I find that mainly by relying upon the observations of Hon'ble Supreme Court in the case of Mafatlal Industries Ltd. [1997 (89) ELT 247 (SC)], the *adjudicating authority* has rejected the subject refund claims on the grounds that the *Appellant* has preferred the refund claims on the basis of judgment of other taxpayer and not on the basis of judgment in their own case. However, as regards to the observations of Hon'ble Supreme Court in Mafatlal Industries Ltd case I find that Hon'ble High Court of Judicature at Madras in the case of Daily Thanthi [2021 (376) E.L.T. 615 (Mad.)] observed that '*not all observation of the Hon'ble Supreme Court can be said to have laid down the law*'. The relevant para of the judgment are reproduced as under :

52. The Hon'ble Supreme Court in para 92 in *Mafatlal Industries v. UOI, 1997 (89) E.L.T. 247* : (1997) 5 SCC 536 has observed as follows :-

92Now, where a person proposes to contest his liability by way of appeal, revision or in the higher courts, he would naturally pay the duty, whenever he does, under protest. It is difficult to imagine that a manufacturer would pay the duty without protest even when he contests the levy of duty, its rate, classification or any other aspect. If one reads the **second** proviso to sub-



section (1) of Section 11B along with the definition of "relevant date", there is no room for any apprehension of the kind expressed by the Learned Counsel.

53. Again in para 91, the Hon'ble Supreme Court in *Mafatlal Industries v. UOI*, 1997 (89) E.L.T. 247 : (1997) 5 SCC 536 has also observed as follows :-

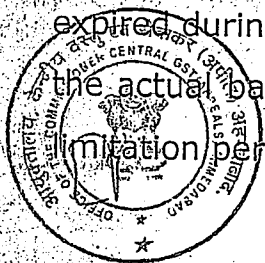
"All claims for refund, arising in whatever situations (except where the provision under which the duty is levied is declared as unconstitutional), has necessarily to be filed, considered and disposed of only under and in accordance with the relevant provisions relating to refund, as they obtained from time to time. We see no unreasonableness in saying so."

67. The observations of the Hon'ble Supreme Court in *Mafatlal Industries Ltd. v. UOI*, 1997 (98) E.L.T. 247 : (1997) 5 SCC 536 in paragraph 91 and 92 were made without considering the operations of other provisions of the Act and therefore cannot be construed as having laid down the law. It cannot be said that the Hon'ble Supreme Court has laid down a proposition of law on the other provisions of the respective Acts

95. The Hon'ble Supreme Court was really not concerned with the assessment procedures under the respective enactments. However, in the course of discussion while upholding the constitutional validity of the amendments to Section 11B of the Central Excise Act, 1944 and Section 27 of the Customs Act, 1927, the Hon'ble Supreme Court has made several observations while attempting questions and answers that were posed by the Counsel for the manufacturer and importers. Therefore, all the observations in the said decision cannot be considered to have laid down the law.

97. Therefore, not all observation of the Hon'ble Supreme Court can be said to have laid down the law as the Hon'ble Supreme Court was not concerned with the other provisions of the respective enactments.

4(iii). Further, I find that the subject refund claims are rejected on limitation ground also. However, in this regard 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



4(iv). Further, I find that on the subject matter Notification No. 13/2022-Central Tax dated 05.07.2022 has also been issued by the CBIC. The relevant para is reproduced as under :

(iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

In view of foregoing facts, I find that in respect of refund claims for which due date for filing refund claim falls during period from 01.03.2020 to 28.02.2022, two years time limit under Section 54 of the CGST Act, 2017 is to be reckoned, excluding the said period. In the subject case, the claim was filed for the period January'18 and for period from March'18 to June'18, considering the due date prescribed under Section 54 the claim period for which the due date falls during 01.03.2020 to 28.02.2022 is not hit by time limitation under Section 54 of the CGST Act, 2017.

4(v). Further, I find that in the present appeal proceedings the *Appellant* has referred the judgment passed by the Hon'ble Gujarat High Court in case of *M/s. Comsol Energy Pvt. Ltd. Vs. State of Gujarat* cited at 2021 (55) G.S.T.L. 390 (Guj.). Looking to the facts and circumstances of the present case, I have gone through the said case law. The relevant para are reproduced as under :

2. The writ-applicant herein filed the refund claims of the Integrated Goods and Services Tax (for short, the 'IGST') paid on the Ocean Freight under the reverse charge mechanism after the decision of this Court in the writ-applicant's own case which was connected with the main petition of Mohit Minerals (Pvt.) Ltd. v. Union of India and Others (Special Civil Application No. 726 of 2018) [2018 (10) G.S.T.L. 424 (Guj.)]. This Court, vide Order and Judgment dated 23-1-2019, held that the Notification No. 8/2017-Integrated Tax (Rate), dated 28-6-2017 and the Entry No. 10 of the Notification No. 10/2017 under the Integrated Tax (Rate), dated 28-6-2017 lack legislative competency and the same were accordingly declared as unconstitutional.

3. Upon filing of the refund claims, the respondent No. 3 issued the Deficiency Memo in both the claims separately on an erroneous premise that the refund claims were not filed within the statutory time limit as provided under Section 54 of the CGST Act inasmuch as Section 54 does not provide separate category for claiming refund of such amount.

4. The writ-applicant has preferred the captioned writ application on the following grounds :



5. This Court in the writ-applicant's own case vide order dated 23-1-2020 declared the Notification No. 8/2017-Integrated Tax (Rate), dated 28-6-2017 and the Entry No. 10 of the Notification No. 10/2017-Integrated Tax (Rate), dated 28-6-2017 ultra vires as they lacked the legislative competency. This Court held that the levy of the IGST under the RCM on the Ocean Freight for the service provided by a person located in a non-taxable territory by way of transportation of goods through vessel from a place outside India to customs frontier of India is unconstitutional.

6. Article 265 of the Constitution of India provides that no tax shall be levied or collected except by authority of law. Since the amount of IGST collected by the Central Government is without authority of law, the Revenue is obliged to refund the amount erroneously collected. In the case of State of Madhya Pradesh and Another v. Bhailal Bhai and Others, AIR 1964 SC 1006, a Constitution Bench of the Supreme Court held that, where sales tax, assessed and paid by the dealer, is declared by the competent Court to be invalid in law, the payment of tax already made is one under a mistake of law within the meaning of Section 72 of the Contract Act and, therefore, the Government to whom the payment was made by mistake must be repaid. The Supreme Court further held that in that respect the High Court, in exercise of its jurisdiction under Article 226 of the Constitution of India, has power for the purpose of enforcement of fundamental rights and statutory rights to give consequential relief by ordering repayment of money realized by the Government without the authority of law.

7. Section 54 of the CGST Act is applicable only for claiming refund of any tax paid under the provisions of the CGST Act and/or the GGST Act. The amount collected by the Revenue without the authority of law is not considered as tax collected by them and, therefore, Section 54 is not applicable. In such circumstances, Section 17 of the Limitation Act is the appropriate provision for claiming the refund of the amount paid to the Revenue under mistake of law.

11. The issue is squarely covered by the decision of this Court in the case of Gokul Agro Resources Ltd. v. Union of India (Special Civil Application No. 1758 of 2020, decided on 26-2-2020) [2020 (35) G.S.T.L. 82 (Guj.)], wherein this Court directed the respondent to pass an appropriate order in the refund application preferred by the assessee without raising any technical issue, within a period of four weeks.

12. Similarly, this Court, in the case of Bharat Oman Refineries Ltd. v. Union of India (Special Civil Application No. 8881 of 2020, decided on 18-8-2020) [2020 (41) G.S.T.L. 292 (Guj.)] directed the respondent to sanction the refund of the IGST paid by the assessee pursuant to the Entry No. 10 of the Notification No. 10/2017-IGST dated 28-6-2017 declared to be ultra vires in the case of Mohit Minerals Pvt. Ltd. (supra).



4(vi). In the above judgment, I find that the Hon'ble Gujarat High Court has held that the amount collected by the Revenue without the authority of law is not considered as tax collected by them and therefore, Section 54 is not applicable in such cases. In the matter of M/s. Mohit Minerals Pvt. Ltd. the Hon'ble Supreme Court has dismissed the appeal filed by the Union of India and upheld the decision of Hon'ble Gujarat High Court wherein levy of IGST on Ocean Freight is considered as unconstitutional. Accordingly, I find that in the present case the *appellant* has also paid the IGST on ocean freight which is held by the Hon'ble Courts as tax collected by Revenue without authority of law in similar cases as discussed in foregoing paras. Therefore, in the light of aforesaid judgments the *appellant* is eligible for refund of IGST so paid on ocean freight.

5. In view of above discussions, the *impugned orders* passed by the *adjudicating authority* are set aside for being not legal and proper. Since, the *appellant* has availed the ITC of IGST paid on ocean freight and simultaneously claim refund of same, the *appellant* is directed to reverse the ITC so availed and produce the proof of same before the refund sanctioning authority. Accordingly, I allow the appeal of the "*Appellant*" subject to reversal of credit so availed by them.

अपीलकर्ता 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.

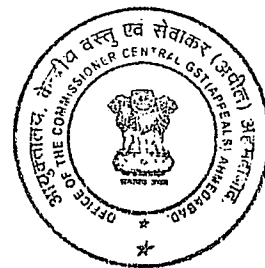

(Mihir Rayka)

Additional Commissioner (Appeals)

Date: 28.02.2023

Attested


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



By R.P.A.D.

To,
M/s. Zuari Agro Chemicals Limited,
Devhir Logistic Pvt. Ltd., Godown No. 5,
Bajaj Estate, Near Computerized Weight Bridge,
Aslali By Pass Highway, Aslali, Ahmedabad - 383 427

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3. The Commissioner, CGST & C. Ex., Ahmedabad-South.
4. The Dy/Asst. Commissioner, CGST, Division-VI, Ahmedabad South.
5. The Superintendent (System), CGST Appeals, Ahmedabad.
- ✓ 6. Guard File.
7. P.A. File

