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- 20231264SW000000E150

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/2742/2023 -APPEAL JGU33-38

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC- 155 /2023-24**

दिनांक **Date :21.11.2023** जारी करने की तारीख Date of Issue : 01.12.2023

श्री आदेश कुमार जैन संयुक्त आयुक्त (अपील) द्वारा पारित

Passed by Shri Adesh Kumar Jain, Joint Commissioner (Appeals)

ग Arising out of Order-in-Original No. 07/CGST/WS08/AC/KSZ/2022-23 dated 10.03.2023 issued by The Assistant Commissioner, CGST & CX, Div-VIII, Ahmedabad South.

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

Appellant	Respondent
M/s Swati Realty, Sur No - 841/1/2/10, Plot No-287/276, 1101, Signature-01, Nr. Mercidies Showroom, S.G. Highway, Makarba, Ahmedabad, Gujarat	**The Assistant Commissioner, CGST & CX, Div-VIII, Ahmedabad South**

(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.

OFFICE OF THE COMMISSIONER CENTRAL GST (APPEALS) AHMEDABAD

ORDER-IN-APPEAL

Brief Facts of the Case :

M/s. Swati Reality, Survey No.841/1/2/10, Plot No.287/276, Signature 01 Near Mercedes Showroom, S.G.Highway, Makara, Ahmedabad – 380054 (hereinafter referred as *'Appellant'*) has filed the appeal against Order-in-Original No. 07/CGST/WS08/AC/KSZ/2022-23 dated 11.03.2023 (hereinafter referred as *'Impugned Order'*) passed by the Assistant Commissioner, CGST, Division – VIII, Ahmedabad South (hereinafter referred as *'Adjudicating Authority'*).

2. Briefly stated the facts of the case is that the *'Appellant'* is holding GST Registration - GSTIN No.24ACWFS0237P1ZG has filed the present appeal on 05.06.2023. They are engaged in the providing services Transport of goods by road and construction of residential complex. The *'Appellant'* filed TRAN-1 on 27.12.2017 and has taken transitional credit of Service Tax amounting to Rs. 86,73,382/- under Section 140 of CGST Act, 2017. Out of transitional credit of Rs.86,73,382/-, credit of Rs.17,24,284/- was the service tax credit carried forward from their last Service Tax return. On verification it was found that the appellant, apart from carrying forward the closing balance of credit of Service Tax amounting to Rs.17,24,284/- as on 30.06.2017, have also carried forward credit of VAT amounting to Rs.69,49,098/- as credit of Central Tax. Further, they had also carried forward the credit of Krishi Kalyan CEss amounting to Rs.40,914/- along with the service tax credit of Rs.17,24,284/- which is not admissible to them. The appellant vide their letter dated 17.08.2021, intimated that they have voluntarily reversed the credit of KKC of Rs. 40,914/- on realizing their mistake through GSTR-3B for the month of March'2019.

3. As per the provisions of Section 140(1) of the CGST Act, 2017 read together with Explanations 1 & 2, the credit of closing balance of VAT is not covered within the ambit of the eligible duties and taxes. The appellant had carried forward the credit of VAT amounting to Rs.69,49,098/- as transitional credit of Central Tax. Since transition of VAT credit is not covered within the ambit of eligible duties and taxes as mentioned at Explanation 1 & 2 to Section 140 of CGST Act, 2017 the said credit is not admissible to them and the same is required to be recovered from them under the Section 73 read with Rule 121 of the CGST Rules, 2017. Sub-Rule (5) of Section 49 of CGST Act, 2017 read with Rule 88A of the CGST Rules, 2017 explains the procedure for utilization of ITC for payment of first the IGST, the remaining for payment of Central Tax and State Tax or UGST as the case may be in any order. Thus it is evident that

the CGST Act does not permits cross utilization of ITC of Central Tax for payment of State tax and vice-versa.

4. A show cause notice dated 09.09.2021 was issued to the appellant whereby;

(i) The input tax credit amounting to Rs.69,49,098/- wrongly carried forward and utilized by them, should not be demanded and recovered from them under the provisions of Section 73(1) of the CGST Act, 2017 read with the provisions of Rule 121 of the CGST Rules, 2017;

(ii) interest should not be charged and recovered from them under the provisions of Section 50 of the CGST Act; and

(iii) penalty should not be imposed on them under the provisions of Section 122(2) (a) of the CGST Act, 2017 on the grounds and evidences.

5. The aforeasaid SCN dated 09.09.2021, was adjudicated by the proper officer vide impugned order whereby the demand of Rs.69,49,098/- wrongly carried forwarded VAT as Central Tax got confirmed under the provisions of Section 73(1) of the CGST Act, 2017 read with Rule 121 of the CGST Rules, 2017 (ii) interest to be recovered on the said demand under Section 50 of the CGST Act, 2017 and imposed 10% penalty of the demand confirmed in terms of section 122(2)(a) of the CGST Act, 2017 on the grounds ;

(i) that the appellant carried forward and also utilized the credit of VAT as Central Tax and contravened the provisions of Section 140 and Section 49(5) of the CGST Act, 2017;

(ii) As per the Misc Application No.1545-1546/2022 in SLP(c)No.32709-32710/2018 = 2022(9)TMI 514-SC Order, the Hon'ble SC vide order dated 02.09.2022 directed that the GST common Portal be opened for filing prescribed forms for availing Transitional Credit through TRAN-1 and TRAN-2 for two m onths from 01.10.2022 to 30.11.2022 for the aggrieved registered assessee's to revise their TRAN-1/TRAN-2. The appellant had not utilized the opportunity to revise their TRAN-1/TRAN-2.

6. Aggrieved by the impugned order, the appellant preferred appeal on 05.06.2023 on the following grounds;-

(i) As per clause 6 of Section 140 of Gujarat Goods and Services Tax Act, 2017 a registered person who was paying fixed rate or amount of tax under VAT regime, should be entitled to claim the credit held in stock on the appointed date i.e. 30.06.2017. The appellant being registered under CAT and following the scheme of Composition of Tax on Works Contract under Section

14A of the Gujarat Value Added Tax Act, 2003, in lieu of tax. As on 30.06.2017, the appellant held VAT credit of Rs.69,49,098/- in respect of input held in stocks and input contained in semi-finished or finished goods held in stock and fulfilled the condition of Section 140(6) along with 140(6)(i) to 140(6)(v). The VAT credit claim by appellant on account of input held in stocks and input contained in semi-finished or finished goods held in stock is eligible as per GST law and it doesn't make it ineligible credit.

(ii) Rule 117 of the CGST Rules 2017 read with Gujarat GST Rules 2017 envisages the procedure to be followed by the supplier for availing the input tax credit. To use the input tax available to its credit at the time of migration, the appellant had to upload Form GST TRAN-1 within the stipulated time. Also, as per Rule 117(2), supplier has to specify the details of stock held on the appointed date.

(iii) As alleged in the OIO that the appellant has utilized the credit of Central Tax, which in fact is not a credit of Central Tax, hence contravened the provisions of Section 49(5) of CGST Act, 2017. Availment of VAT credit under wrong tax head is of technical nature only, resultant which has no loss to Government. The mistake while submitting the form TRAN-1 was that, instead of filing it under the State GST, it was filed under the Central GST. That the appellant had availed the credit on bonafide grounds as they have submitted relevant documents such as VAT returns, Service Tax Returns, invoice wise stock details based on which they have availed Service Tax and VAT credit which automatically grant them the eligibility to claim credit in TRAN-1 form.

(iv) The appellant were not in a position to file revised TRAN-1 when as per SC guidelines the GST portal was open for the same as the CBIC Board vide its Circular No.180/12/2022-GST dated 09.09.2022, clarified that those cases where the credit availed by the registered person on the basis of Form GST TRAN-1/TRAN-2 filed earlier, has either wholly or partly been rejected by the proper officer, the appropriate remedy in such cases is to prefer an appeal against the said order or to pursue alternative remedies available as per law. Where the adjudication/appeal proceeding in such cases is pending, the appropriate course would be to pursue the said adjudication/appeal.

(v) The adjudicating authority vide his impugned order has confirmed the demand and recovery from the appellant to pay the amount of Rs.69,49,098/- under section 73(1) of the CGST Act, 2017 read with Rule 121 of CGST Rules, 2017 whereby the appellant is held liable to pay such huge tax liability due to technical procedural requirement. The VAT credit claimed by the appellant has not been wrongly availed, this availment of credit under wrong tax head is of technical nature and hence, it cannot be termed as wrong availment of credit.

(vi) The demand raised by the department will immensely affect appellant working capital and it is not economically and financially feasible.. The GST system at the relevant point of time, and even presently, is in anascent "trial and error" phase, appellant should not be made to suffer on account of clerical error of availment under wrong head as government has not provided the facility to revise the TRAN-1 for ongoing adjudication matters of TRAN-1.

(vii) The appellant has relied upon the following case in support of their contentions;-

(a) M/s. Blue Bird Pure Pvt Ltd. Vs UOI

(b) M/s.Bhargava Motors vs UOI in Delhi HighCourt

(c) M/s. Adfert Technologies Pvt Ltd. Vs UOI in High Court of Orissa

(viii) The appellant has claimed eligible VAT credit in Tran-1 form before the prescribed due date with relevant documents and returns but committed inadvertent error by showing it in Central Tax Column. It is a revenue neutral situation and appellant has voluntarily informed the department and hence interest shall not be made appliable.

(xi) Penalties under section 122(2)(a) can be levied only when a registered person has wrongly availed and utilized the input tax credit. The appellant has not wrongly availed ITC; Credit of VAT is rightly availed under wrong head. They have legitimately claimed VAT credit on account of input held in stock as per transitional section 140(6) of CGST Act, 2017 read with Section 140(6) of GGST Act, 2017. Thus, it is just a bonafide mistake made due to technical glitches of GST portal for which penalty cannot be imposable.

(x) With the above submissions, the appellant has prayed to drop the proceedings initiated vide impugned order and to pass such other orders as may be deemed fit and proper in the facts and circumstances of the case.

Personal Hearing.

7. Personal Hearing in the matter was held on 06.10.2023 wherein Mr. Rashmin Vaja, C.A. and Ms. Nency Shah, C.A. appeared on behalf of the *'Appellant'* as authorized representative. During P.H. both them reiterated the written submission. Further reliance is placed on Hon'ble Madras High Court order in the case of Renga Timbers Vs The Asst Commissioner ST[TS-452-HC(MAD)-2023-GST] and requested to allow the appeal.

Discussion and Findings :

8. 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 *'Appellant'* had availed the credit of VAT in their as Central Tax

filed on 27.12.2017 amounting to Rs.69,49,098/-through TRAN-1 as transitional credit. Accordingly, a SCN dated 09.09.2021 was issued to the *appellant* in this regard. Thereafter, the *adjudicating authority* vide *impugned order* has confirmed the demand of wrongly availed VAT credit on the grounds that the appellant has contravened the provisions of Section 140(1) in availing ineligible input tax credit and Sub-Section 5 of Section 49 of the CGST Act, 2017 whereby CGST Act does not permits cross utilization of ITC of Central Tax for payment of State Tax and vice-vers. Further, I find that the *adjudicating authority* has confirmed the demand of Rs. 69,49,098/-under proviso to Section 73 (1) of the CGST Act, 2017 read with Rules 121 of CGST Rules, 2017,interest as applicable, under Section 50 and penalty of 10% of the demand which amounts to Rs. 6,94,909/-under Section 122(2)(a) of the CGST Act, 2017.

9. ***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) .....

.....

(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.***

9.1 In the instant matter the present appeal is filed by appellant on 05.06.2023 against the Order-in-Original dated 10.03.2023. Further, as informed by appellant in APL-01 that order appealed against is communicated to them on 11.03.2023. Therefore, I find that the present appeal is filed in time, prescribed under Section 107(1) of the CGST Act, 2017.

10. On carefully going through the submissions of *appellant* I find that the *appellant* is mainly contending that the Section 140(6) of the Gujarat Goods and Service Tax Act, 2017 accordingly the tax payer who is paying fixed rate or amount of tax under VAT regime, should be entitled to claim the credit held in stock on the appointed date i.e., 30.06.2017; that in view of said provisions, a registered person shall be eligible to carry forward the credit into the GST regime. The *appellant* has accordingly contended in this appeal that on a co-joint reading of Section 140(6) and aforesaid Explanation, it is evident that any credit which qualifies as eligible CENVAT Credit under the Gujarat Goods and Service Tax Act, 2017 and shown in the return filed under erstwhile regime, shall be carried forward into the GST regime.

11. The appellant has further contended that they had carried forward the closing balance of VAT is not covered within the ambit of the eligible duties and taxes under Section 140(1) of CGST Act, 2017. They had availed the credit of VAT on account of input held in stock in Tran-1 form in accordance with Section 140(6) of GGST Act, 2017 and not as per Section 140(1) and they have correctly carried forward the credit of VAT into GST regime. The adjudicating authority has relied upon the Section 140(1) of the CGST Act, 2017 is bad in law and in favour of their contentions they have relied upon the many case laws, where the judgement has been rendered in favor of the appellants. However, I find that in all the case laws, the issue discussed is only about carrying forward the wrong credit of VAT and no where the utilization of the credit has been discussed. In the instant case, the appellant has not only availed the wrong credit as Central Tax, but also utilized the same by contravening the sub section (5) of Section 49 of the CGST Act, 2017.

12. I find that as the appellant has carried forward the input credit of VAT as Central Tax, the provisions of Section 140(1) of the CGST Act, 2017 along with the Explanations 1 & 2 are very much applicable to them. As per the Explanations 1 & 2 of Section 140(1) of the CGST Act, 2017 the credit of closing balance of VAT is not covered within the ambit of the eligible duties and taxes and therefore the same would not be allowed to be transition as transactional credit of Central Tax. The extract of the relevant provisions is reproduced below;

Section 140. Transitional arrangements for input tax credit.-

(1) A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, the amount of CENVAT credit [1][of eligible duties] carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law [2][within such time and] in such manner as may be prescribed:

Provided that the registered person shall not be allowed to take credit in the following circumstances, namely:-

(i) where the said amount of credit is not admissible as input tax credit under this Act; or

(ii) where he has not furnished all the returns required under the existing law for the period of six months immediately preceding the appointed date; or

(iii) where the said amount of credit relates to goods manufactured and cleared under such exemption notifications as are notified by the Government.

Explanation 1. -For the purposes of [10][sub-sections (1), (3), (4)] and (6), the expression "eligible duties" means-

(i) the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957);

(ii) the additional duty leviable under sub-section (1) of section 3 of the Customs Tariff Act, 1975 (51 of 1975);

(iii) the additional duty leviable under sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975);

(iv) [11][****];

(v) the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);

(vi) the duty of excise specified in the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986); and

(vii) the National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001 (14 of 2001),

in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day.

Explanation 2.-For the purposes of [10][sub-sections (1) and (5)], the expression "eligible duties and taxes" means-

(i) the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957);

(ii) the additional duty leviable under sub-section (1) of section 3 of the Customs Tariff Act, 1975 (51 of 1975);

(iii) the additional duty leviable under sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975);

(iv) [11][****];

(v) the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985;

(vi) the duty of excise specified in the Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);

(vii) the National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001 (14 of 2001); and

(viii) the service tax leviable under section 66B of the Finance Act, 1994 (32 of 1994),

in respect of inputs and input services received on or after the appointed day.

13. Further, in the instant case the appellant has already utilized the credit of VAT as Central Tax. I find sub section (5) of section 49 of CGST Act, 2017 read with Rule 88A allows the taxpayer to pay his tax liability from the balance available of input tax credit available in his Electronic Credit Ledger. It specifies that the input tax credit on account of intergrated tax shall first be utilised towards payment of integrated tax, and the amount remaining, if any may be utilised towards payment of Central Tax and State Tax or Union

territory tax, as the case may be in any order. It further provides that input tax credit on account of Central Tax, State Tax or Union territory tax, shall be utilised towards payment of integrated tax, Central tax, State tax or Union territory as the case may be only after the input tax credit available on account of integrated tax has first been utilised.

14. Accordingly, I do not find any force in the contention of the *appellant*. In view of foregoing, I am of the considerate view that in the present matter, as per Section 140 of the CGST Act, 2017 it is very much clear that transitional credit of VAT under TRAN-1 as Central Tax is not admissible.

15. Further, as regards to order for demand & recovery of interest the appellant has contended that since, there was no dispute on eligibility of credit at the time of availment and the only dispute was for transferring the credit, hence, levy of interest is incorrect. However, If tax is payable under Section 73, interest shall also be payable under Section 50 of the CGST Act, 2017. Accordingly, the adjudicating authority has held that the noticee has carried forward transitional credit and therefore ordered for recovery of interest under Section 50 of the CGST Act, 2017. Accordingly, I do not find any force in the contentions of the appellant in this regard.

16. Further, as regards to imposition of penalty of Rs.6,94,909/- I find that the appellant has contended that penalty under Section 122(2)(a) of the CGST Act, is not imposable in the matter as they have legitimately claimed VAT credit on account of input held in stock as per transitional section 140(6) of CGST Act 2017 read with Section 140(6) with GGST Act, 2017 and thus it's a mere procedural lapse. Whereas, in the present case they had carried forward VAT credit lying in balance as on 30.06.2017 in electronic credit ledger pursuant to rollout of GST w.e.f. 01.07.2017 as Central Tax and also utilized the same. Accordingly, I hereby refer the relevant provisions.

Section 73. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any willful-misstatement or suppression of facts.-

(1) *Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilised for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50*

and a penalty leviable under the provisions of this Act or the rules made thereunder.

Section 122. Penalty for certain offences:-

(2) Any registered person who supplies any goods or services or both on which any tax has not been paid or short-paid or erroneously refunded, or where the input tax credit has been wrongly availed or utilised,-

(a) for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty of ten thousand rupees or ten per cent. of the tax due from such person, whichever is higher;

16.1 In the present matter, as discussed in foregoing paras I find that the appellant had wrongly carried forward ITC of VAT amounting to Rs.69,49,098/- as Central Tax. The appellant not only carried forward ITC of VAT but also utilized it for paying their duties. Therefore, the penalty imposed by the Adjudicating Authority under Section 122(2)(a) of the GGST Act, 2017 is proper and maintainable.

17. In view of the above discussions, I do not find any infirmity in the Order-in-Original being legal and proper, thus upheld.

18. 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.

(Adesh Kumar Jain) 2023
Joint Commissioner (Appeals)

// Attested //

(Vijayalakshmi V)
Superintendent (Appeals)

Date: .11.2023

By R.P.A.D.
To,
M/s. Swati Reality,
Survey No.841/1/2/10,
Nr. Mercedes Showroom
S.G.Highway, Makarba
Ahmedabad - 380009.

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 Dy/Asstt. Commissioner, CGST, Division-VIII, Ahmedabad South.
5. The Superintendent (Systems), CGST Appeals, Ahmedabad.
6. Guard File.
7. P.A. File