



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, अम्बावाडी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

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DIN- 20240264SW0000000DEA

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क फाइल संख्या File No : GAPPL/ADC/GSTP/3467 & 3465 /2023 -APPEAL / 1150 - 56

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC- 214 & 215 /2023-24**

दिनांक Date : **30.01.2024** जारी करने की तारीख Date of Issue : 05.02.2024

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. ZM2406230332076 and ZJ2406230331832 dated 22.06.2023 issued by The Assistant Commissioner, CGST Div-VI, Ahmedabad South.

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

Appellant	Respondent
M/s Adani Kandla Bulk Terminal Private Limited, Adani House, Nr Mithakhali Six Roads, Navarangpura, Ahmedabad, Ahmedabad, Gujarat, 380009	The Assistant Commissioner, CGST Div-VI, 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) <u>Full amount of Tax, Interest, Fine, Fee and Penalty</u> arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to <u>twenty five per cent</u> 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-APPEALBRIEF FACTS OF THE CASE :

M/s. Adani Kandla Bulk Terminal Private Limited, Adani House, Near Mithakhali Six Road, Navrangpura, Ahmedabad, Gujarat : 380009 (hereinafter referred to as the "appellant") have filed the present appeals on 18.09.2023 against Refund Rejection Order No. ZM2406230332076 and ZJ2406230331832, dated 22.06.2023 (hereinafter referred to as the "impugned refund orders") amounting to Rs. 19,72,177/- and Rs. 31,87,360/- respectively, passed by the Deputy Commissioner, CGST, Division - VI, Ahmedabad South Commissionerate (hereinafter referred to as the "adjudicating authority") rejecting refund claims filed by the appellant.

2(i). Brief facts of the case in the present appeals are that the appellant registered under GSTIN 24AAKCA3436F1ZY, have filed refund claim vide ARN No. AA240423115026U and AA240423115369E dated 25.04.2023 for Rs. 19,72,177/- and Rs. 31,87,360/- for the period March 2019 and March 2020 respectively under the category of Any Other (Specify) under Form-GST-RFD-01. The appellant filed present refund claims on grounds that they have reversed excess common Input Tax Credit (ITC) amounting to Rs. 19,72,177/- and Rs. 31,87,360/- under Rule 42 of the Central Goods and Services Tax (CGST) Rules, 2017, which was not required to be done on account of sale of scrip.

2(ii). The appellant had made supply/sale of SEIS scrips during the period April'18 and in May 2019 and January 2020, which has been notified as an exempt supply vide notification no. 01/2017 - Central Tax (Rate). Since they had made an exempt supply of sale on account of SEIS scrip, the reversal of the common ITC on account of the said exempt supply were also made by them in respect of the period April'18 and in May 2019 and January 2020. Further, an annual true up for the same has also been done in the month of March'19 in respect of refund claim vide ARN No. AA240423115026U dated 25.04.2023 and in March 2020 in respect of refund claim vide ARN No. AA240423115369E dated 25.04.2023. Vide Notification no. 14/2022 - Central Tax dated 05.07.2022, an explanation to rule 43 was inserted which clarified that the aggregate value of exempt supplies shall exclude the value of supply of Duty Credit Scrips for the purpose of reversal under rule 42 and 43 provisions of the CGST Act, 2017.

2(iii). It is the contention of the claimant that said explanation which has been inserted is clarificatory in nature and has a retrospective effect from the date of the applicability of the said rule. Considering the said explanation, it is claimed that they reversed excess ITC on account of sale of SEIS scrip and hence, they are eligible for refund of Rs. 19,72,177/- and Rs. 31,87,360/-. The present refund claim has been preferred by the claimant on account of insertion of clause (d) in

explanation 1 to Rule 43 vide Notification no.14/2022 - Central Tax dated 05.07.2022.

3. Therefore, Show Cause Notice was issued on 17.05.2023. Further, the Adjudicating Authority vides "impugned refund orders" dated 22.06.2023 has rejected the refund claims on the following grounds:

- that 54(1) of the CGST Act, 2017 provides that any person claiming refund of any tax, or any other amount paid by him, may make an application before the expiry of two years from the relevant date;
- that notification No. 14/2022-CT was Published on 05.07.2022 in the Official Gazette, therefore said rules of the notification supra shall come into force from 05.07.2022 only and not retrospectively, as claimed by the claimant. Thus the contention of said claimant that Notification No.14/2022-CT dated 05.07.2022 is applicable retrospectively is not legally tenable.

4. Being aggrieved with the impugned order, the appellant preferred present appeal on 18.09.2023 on the following grounds:

- Appellant had supplied SEIS Scrip during the period April -18 and in May 2019 and January 2020, which was notified as an exempt supply under Notification No. 01/2017 - Central Tax (Rate) as applicable during the period involved. Said supply being considered as an exempt supply, reversal of common input tax credit was made by the Taxpayer under Rule 42 of CGST Rules, 2017 (hereinafter referred to as "Rules") in Form GSTR-3B for the period April-18 and in May 2019 and January 2020 and final reversal was also carried out for the year ended on 31.03.2019;
- an amendment was made vide Notification No. 14/2022-CT dated 05.07.2022 by way including clause (d) within the scope of Explanation 1 to rule 43;
- Pursuant to an amendment made as per above, the value of the supply of such duty scrip no longer required to be included in the value of an exempt supply for the purpose of rule 42 and accordingly reversal of input tax credit was not required;
- As the amendment was made to clear the rigors of law and to avoid divergent practices within the trade, it was necessary that the same shall be reckoned as clarificatory in nature and thus applied retrospectively;
- the reversal of input tax credit under rule which was made earlier by considering the value of scrip as part of exempt supplies shall be required to be revisited and reworked out. Therefore, reversal as per rule 42 was reworked out in light of amended rules and accordingly found that there was excess reversal to the tune of Rs. 19,72,177/- and Rs. 31,87,360/-;



- Accordingly, the Refund Application was filed by the Appellant to seek refund of the credit already reversed by the Taxpayer for the Period involved considering the value of sale of duty scrip as an exempt supply;
- That there are several judicial precedents which are in favour of the said understanding that any explanation which has been inserted in the statute are clarificatory in nature to clarify the ambiguity in the provisions of the Act or Rules thereunder, which shall be deemed to have been inserted retrospectively having effect from the inception.
- In the case of *Asianlak Health Foods Ltd. vs Union of India* [2018 (361) E.L.T. 561 (P H)], the Punjab & Haryana High Court has passed an order in the matter stating that an explanation to Section 32-0(1)(i) is clarificatory with retrospective effect;
- in case of *Commissioner v. IEE Engineering Enterprises Pvt. Ltd.* - 2017 (353) E.L.T. A31 (Mad.), the Madras High Court Bench has held that the explanation added to Serial No. 44 of List A of Notification No. 25/99-Cus., by Notification No. 20/2001-Cus., clarifying that "Plain plastic film" included Biaxially Oriented Polypropylene (BOPP) films is being clarificatory in nature was applicable with retrospective effect from the date of issue of first Notification and not from the date of amending Notification;
- in the case of *India Cements Ltd. vs Commissioner of Central Excise, Trichy-1* [2013 (297) EL.T. 508 (ad.)], the Madras High Court also gave its consent on the same ideology;
- The Hon'ble Supreme Court in the case of *Commissioner v. Prakash Saree Processing* - [2017 (345) E.LT. A178 (S.C.)] dismissed the Civil Appeal filed by the Commissioner against the CESTAT final order wherein it was held that Notification No. 47/2002-C.E. inserting an explanation to Notification No. 14/2002-C.E. restoring earlier exemption given by Notification No. 13/2001-C.E. to process of decatising is clarificatory in nature having retrospective effect;

Additional Submission:

- That one of the exceptions to a rule of prospective amendment is retrospectively of curative amendments. If the amendment is curative in nature, intended to rectify a previously unaddressed aspect of the law or the amendment is declaratory and explanatory in nature, they shall- be given retrospective effect and work against the presumption of prospective amendments;
- In support of above, reliance is placed on the landmark decision of *Chettian Veetil Ammad & Ann vs. Taluk Land Board & Ors.* (1980) 1 SCC 499, curative amendments are typically not bound by the presumption against retrospectively. Furthermore, reliance is placed on the decision in case of *R. Rajagopal Reddy (dead) by Lrs. & Ors. v. Padmini Chandrasekharan* 1995 (2)

SCC 630 where it was held that amendments generally have retrospective effect if they serve a declaratory and explanatory purpose;

- It emanates from the plain and stark reading of above stated Explanation 1 which is incorporated in rule 43 to clarify rather than prescribe. Use of words "it is hereby clarified" has paramount significance while interpreting the very nature of Explanation;
- Since, the amendment is made to Explanation 1 which is found to be clarificatory, in nature, as a fortiori the clause (d), inserted by way of an amendment, shall also be treated as clarificatory in nature and thus it shall have retrospective effect;
- Furthermore, a reference is made to the minutes of the GST Council basis which the amendment was made by way of Notification *ibid*; Relevant part of the minutes of the 47th Meeting of the GST Council are as under:

Agenda item 3(xii): Proposal for amendments to CCST Rules, 2017

7.46 The Principal Commissioner, GST Policy Wing informed the Council that proposals were made for amending various provisions of the CGST Rules 2017. Amendment is proposed in sub-rule (4) of rule 21 A. Explanation I after rule 43, rule 46, rule 87, rule 89, FORMS related to amendment in rules, and in FORM GSTR-3B. The details of various amendments is detailed in Agenda note;

from the above extracts that the legislative intent, as discerned from the law committee's opinion, was never to burden taxpayers with an unintended credit reversal on the sale of duty scrips. What has been opined by the Law Committee was against a reference made by the trade and field formations to clarify the effect of sale of duty scrips over the reversal of common credit;

- In nutshell, the amendment made in Explanation - 1 on the strength of the opinion formed and conveyed by Law Committee against a reference to clarify the situation, shall be construed as clarificatory in nature and must be given retrospective effect;
- In support of above, reliance is placed on the judgement of COMMISSIONER OF INCOME TAX M/S. ALOM EXTRUSIONS LIMITED (2009 (11) TMI 27, M/S. TVS UPASANA LIMITED VS. THE COMMERCIAL TAX OFFICER (2022 (7) TMI 137, M/S. SEMBCORP ENERGY INDIA LIMITED V. THE STATE OF ANDHRA (2022(9) TMI 1386); M/S. SANATHAN TEXTILE PVT. LTD. VERSUS UNION OF INDIA (2022 (11) TMI 1046); DEPUTY COMMISSIONER OF UVCOME TAX. CORPORATE CIRCLE 6 (1) , CHENNAI VERSUS M/S. S.G.P. EXIM PVT LTD (2022 (12) TMI 871), Order-in-Appeal passed by Hon'ble Additional Commissioner of Central GST (Appeals),. Rajkot

In view of the Statement of Facts and Grounds of Appeal, the Appellant respectfully prays to allow all or any of the Grounds of Appeals as may be deemed proper; to



set-aside the impugned order and sanction the Refund Claim of Rs. 19,72,177/-; to grant interest on amount of refund in dispute.

Personal Hearing :

5. Personal hearing in this case was held on 13.12.2023. Mr. Rahul Patel, C.A., attended the case on behalf of the appellant as authorized representative. During the personal hearing he reiterated the synopsis submitted during the hearing and also written submission. He further requested to allow to submit additional submissions within a period of 10 days. No further P.H. is requested.

DISCUSSION AND FINDINGS:

6. I have gone through the facts of the case, written submissions made by the 'appellant' along-with appeal memorandum and available records. The main issue to be decided in the instant case are (i) whether the refund claim has been filed within the time-limit and (ii) whether the inclusion of clause "d" in explanation 1 to rule 43 inserted vide notification no 14/2022-Central Tax dated 05.07.2022 for inclusion of supply of duty credit scrips are prospective in nature or otherwise.

The facts of the case in Brief are that the appellant while reversing the Common ITC under Rule 42 of the CGST Rules, 2017 has calculated their reversal liability during FY 2018-19 and 2019-20 by including value of supply of duty paid scrips in aggregate value of exempted supplies. Further, vide the notification no 14/2022-Central Tax dated 05.07.2022, supply of duty paid scrips has been excluded from the exempted supplies for the calculation of reversal of ITC under Rule 42 & 43 of the CGST Rules, 2017. Thereafter the appellant has re-calculated their reversal liability for the said period by excluding the value of supply of duty paid scrips from aggregate value of exempted supplies and has claimed refund of excess amount reversed earlier contending that inclusion of clause "d" in explanation 1 to rule 43 inserted vide notification no 14/2022-Central Tax dated 05.07.2022 are clarifactory in nature and has a retrospective effect from the date of the applicability of the said Rule.

8. The appellant has filed the refund applications of the excess ITC reversal in terms of notification no 14/2022-CT dated 05.07.2023 (hereinafter also referred as the said notification). The relevant part of the notification is as under:

"G.S.R... (E). -In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement.-

(1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2022.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette

.....

.....

In the said rules, in Explanation 1 to rule 43, after clause (c), the following clause shall be inserted, namely:—(d) the value of supply of Duty Credit Scrips specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No. 35/2017-Central Tax (Rate), dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1284(E), dated the 13th October, 2017.;

Further on going through the Rule 43 of the CGST Rules, 2017, the explanation after insertion of the Clause (d) as above shall read as under:

Explanation 1:-For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude: -

(a) ..

(b) ..

(c) ..

(d) the value of supply of Duty Credit Scrips specified in the notification of the Government of India, Ministry of Finance, Department of Revenue No. 35/2017-Central Tax (Rate), dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1284(E), dated the 13th October, 2017.;

Thus from the combined reading of Rule 43 and the said notification, it is pertinent to mention here that the said clause (d) is also applicable to Rule 42 of the CGST Rules, 2017. Now, only disagreement between revenue and the appellant is applicability of the said clause (d) with prospective effect or retrospectively from 01.07.2017.

9(i). In the instant case the contention of the appellant that explanation provided in the Rule 43 of the CGST Rules are only clarifactory in nature and has been issued to clarify the ambiguity in the provisions of the Act or Rules and shall be deemed to be inserted retrospectively having effect from the inception. The explanation provided under the above said rules, that the explanation provides exclusion to certain supplies from inclusion of their aggregate value into exempted turnover. Since the insertion is in the explanation part of the Rules 43 of the CGST Rules, 2017 for clarification; it shows that legislature intended to have the

retrospective effect for the same. Though the explanation inserted vide notification no 14/2022-Central Tax dated 05.07.2022, but once explanation inserted, it has to be given retrospective effect as the amendment is in explanation which clarifies same point of the Rules which is already in existence.

9(ii). It is observed that to fortify their view, the appellant has relied upon certain case laws, as mentioned in Para 4 above, the details are as mentioned below:

- (i) In the case of Asianlak Health Foods Ltd. vs Union of India [2018 (361) E.L.T. 561 (P H)], the Punjab & Haryana High Court has passed an order in the matter stating that an explanation to Section 32-0(1)(i) is clarificatory with retrospective effect;
- (ii) In case of Commissioner v. IEE Engineering Enterprises Pvt. Ltd. - 2017 (353) E.L.T. A31 (Mad.), the Madras High Court Bench has held that the explanation added to Serial No. 44 of List A of Notification No. 25/99-Cus., by Notification No. 20/2001-Cus., clarifying that "Plain plastic film" included Biaxially Oriented Polypropylene (BOPP) films is being clarificatory in nature was applicable with retrospective effect from the date of issue of first Notification and not from the date of amending Notification;
- (iii) In the case of India Cements Ltd. vs Commissioner of Central Excise, Trichy-1 [2013 (297) EL.T. 508 (ad.)], the Madras High Court also gave its consent on the same ideology;
- (iv) The Hon'ble Supreme Court in the case of Commissioner v. Prakash Saree Processing - [2017 (345) E.L.T. A178 (S.C.)] dismissed the Civil Appeal filed by the Commissioner against the CESTAT final order wherein it was held that Notification No. 47/2002-C.E. inserting an explanation to Notification No. 14/2002-C.E. restoring earlier exemption given by Notification No. 13/2001-C.E. to process of decatising is clarificatory in nature having retrospective effect;
- (v) The minutes of the GST Council basis which the amendment was made by way of Notification *ibid*; Relevant part of the minutes of the 47th Meeting of the GST Council are as under:

7.46 *The Principal Commissioner, GST Policy Wing informed the Council that proposals were made for amending various provisions of the CGST Rules 2017. Amendment is proposed in Explanation I after rule 43 related to amendment in rules;*

(vi) The Order-in-Appeal No. KCH-EXCUS-000-APP-064-065-066-2023-GST-ADC, dated 15.09.2023 passed by Ld. Additional Commissioner of Central GST (Appeals), Rajkot involving identical facts and law points, wherein the appeal was allowed in favour of the Appellant.

9(iii). On going through the said judgments and considering the facts of the present case it is observed that the principle decided by the Hon'ble Supreme Court in the abovementioned case laws relied upon by the appellant are applicable in the present case. In view of the above judgments and findings, it is observed that the contention of the appellant that explanation 1 to rule 43 inserted vide notification 14/2022 dated 05.07.2022 excluding the value of supply of duty paid scrips from calculation of aggregate value of exempted supplies has retrospective effect is sustainable.

10(i). Further, 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.*

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

10(ii). In view of foregoing facts, it is observed 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 vide ARN No. AA240423115026U dated 25.04.2023 amounting to Rs. 19,72,177/- for the period March-19, 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 are excluded in terms of Notification No. 13/2022 dated 05.07.2022, it has been found that the claim is time barred in terms of Section 54 of the CGST Act, 2017.

10(iii). Further, in respect of refund claim filed vide ARN No. AA240423115369E dated 25.04.2023 amounting to Rs. 31,87,360/- for the period March-2020 and after considering relevant date as per Explanation 2(h) of section 54 of CGST Act, 2017 i.e. March 2020 as stated the grounds for refund in refund application dated 25.04.2023 and also excluding period from 1 March 2020 to 28 February 2022 in terms of Notification 13/2022 dated 05 July 2022, it is observed that the said claim is within limitation of time in terms of section 54(1) of CGST At, 2017.

11. In view of the above, the clause "d" in explanation 1 to rule 43 inserted vide notification no 14/2022-Central Tax dated 05.07.2022 excluding the value of supply of duty paid scrips from calculation of aggregate value of exempted supplies has retrospective effect is sustainable. Further in respect of the claim filed vide ARN No. AA240423115026U dated 25.04.2023 amounting to Rs. 19,72,177/- for the period March-19, it has been found that the claim is time barred in terms of Section 54 of the CGST Act, 2017. Further in respect of refund claim filed vide ARN No. AA240423115369E dated 25.04.2023 amounting to Rs. 31,87,360/- for the period March-2020 it is found that the said claim is within limitation of time in terms of section 54(1) of CGST At, 2017.

12. In view of the above discussions, I reject the appeal in respect of the claim filed vide ARN No. AA240423115026U dated 25.04.2023 amounting to Rs. 19,72,177/- for the period March-19, being time barred and allow the appeal in respect of claim filed vide ARN No. AA240423115369E dated 25.04.2023 amounting to Rs. 31,87,360/- for the period March-2020.

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
30/01/2024

(Adesh Kumar Jain)
Joint Commissioner (Appeals)
Date: 30.01.2024

Attested

Sandheer Kumar
(Sandheer Kumar)
Superintendent (Appeals).



By R.P.A.D.

M/s. Adani Kandla Bulk Terminal Private Limited,
Adani House, Near Mithakhali Six Road,
Navrangpura, Ahmedabad, Gujarat : 380009.

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
 2. The Commissioner [Appeals], CGST & C. Ex., Ahmedabad.
 3. The Commissioner, CGST & C. Ex., Ahmedabad South.
 4. The Deputy/ Assistant Commissioner, CGST & C. Ex, Division-VI, Ahmedabad South.
 5. The Deputy/ Assistant Commissioner (RRA), CGST & C. Ex, Ahmedabad South Commissionerate.
 6. The Superintendent [Systems], CGST (Appeals), Ahmedabad.
- Guard File/P.a. file.

