



सत्यमेव जयते

आयुक्त (अपील) का कार्यालय,
Office of the Commissioner (Appeal),
केन्द्रीय 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- 20240264SW000000EB16

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/3426/2023 -APPEAL / 1973-79

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC- 230/2023-24**

दिनांक Date : **09.02.2024** जारी करने की तारीख Date of Issue : 23.02.2024

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. 07/AC/YASH CORPORATION/DIV-II/A'BAD SOUTH/JDM/2023-24 dated 02.06.2023 issued by The Assistant Commissioner, CGST & CX, Div-VI, Ahmedabad South.

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

Appellant	Respondents
M/s Yash Corporation (Legal Name: Jyotindrakumar Amrutlal Choksi), Ground Floor, 85-B, Rudraksh II, Plot No 1606, Phase - III, Vatva, Mehmdabad Road, Ahmedabad 382445	The Assistant Commissioner, CGST Div-II, 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 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.

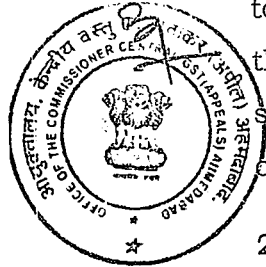
ORDER-IN-APPEALBRIEF FACTS OF THE CASE :

M/s. Yash Corporation [Legal Name : Jyotindrakumar Amrutlal Choksi], Ground Floor, 85-B, Rudraiksh 11, plot No. 1606, Phase-III, Vatva, Mehadabad Road, Ahmedabad 382445 (hereinafter referred to as "the appellant"), holding GST Number 24ABGPC8471L1ZH has filed appeal against Order-In-Original No. 07/AC/YashCorporation/Div-II/A'bad-Sourht/JDM/2023-24, dated 02.06.2023 (hereinafter referred to as the "impugned order") passed by the Assistant Commissioner, CGST & C. Ex., Division-II, Ahmedabad-South Commissionerate (hereinafter referred to as the "adjudicating authority").

2(i). The facts leading to this case are that the appellant are engaged in the taxable supply of Carbonates; Peroxocarbonates (Percarbonates); Commercial Ammonium Carbonate Containing Ammonium Carbamate Disodium Carbonate; Disodium Carbonate falling under Chapter 28. During scrutiny of GST returns of the appellant under Section 61 of the CGST Act, 2017 for the period from July-2017 to March-2018, on the basis of the data available in the it was observed that the appellant has availed excess credit amounting to Rs. 37,41,285/- in GSTR-3B as compared to available in GSTR-2A during the period from July-2017 to March-2018, and the same is required to be demanded and recovered under Section 73 of the CGST Act 2017. Further the appellant reversed the excess ITC credit in GSTR-3B of July 2018 and the said ITC reversal is also reflected in GSTR-9 and GSTR-9C credit in GSTR-3B of July-2018.

2(ii). However, it appears that the wrongly availed ITC has been utilized and is not continuously lying in the credit ledger during the said period. Therefore, interest amounting to Rs. 38,476/- u/s 50(3) shall be leviable on the said wrongly availed and utilized ITC which is required to be paid along with penalty amounting to Rs. 3,74,129/- under section 73(9) read with Section 122(2)(a) of the CGST Act, 2017. Further it was observed that the said taxpayer have late filed GSTR-3B returns and hence, late fees for delayed filing of returns along with interest amounting to Rs. 6,183/- is required to be paid. However the appellant has paid the liability of Rs. 5,994/- in respect of late fees for delayed filing of returns along with interest vide DRC-03 dated 14.03.2023. However, Rs. 189/- (Rs. 6,183 -Rs. 5,994) still remains unpaid, which is required to be demanded and recovered from the appellant.

2(iii). So the issue to be decided in the instant case is whether the appellant is liable to pay interest amounting to Rs. 38,476/- u/s 50(3) of the CGST Act 2017 on the said wrongly availed and utilized ITC along with penalty



amounting to Rs. 3,74,129/- under section 73(9) read with Section 122(2)(a) of the CGST Act, 2017 and the demand of Rs. 189/- (Rs. 6,183 -Rs. 5,994) in respect of late fees for delayed filing of returns including interest.

3. The appellant was issued Show Cause Notice on 30.09.2022 and has been adjudicated by the adjudicating authority vide the impugned order. The adjudicating authority has passed the impugned order on the following grounds:

- that the taxpayer has accepted and admitted that they have the ITC in excess in their GSTR-3B as compared to the same available in GSTR-2A in the month of February-2018;
- that the taxpayer has done arithmetic calculation of the utilization of the wrongly availed Input Tax Credit as per their reply dated 22.03.2023; that the taxpayer has erred in calculation of the excess availed and utilized amount of ITC submitted;
- it is amply clear and also accepted by the taxpayer that they have wrongly availed and utilized the Input Tax Credit, therefore the calculation of the interest will be governed by the Section 50(3) of the CGST Act, 2017 read with Rule 88B(3) and explanation of the sub-rule of the CGST Rules, 2017;
- that the taxpayer has done calculation of interest from the date of GSTR-3B return filing date till 20.08.2018 i.e. date of filing of GSTR-3B return of July, 2018. However, as per the submitted copy of the GSTR-3B return of July-2018 by the taxpayer along with reply letter dated 22.03.2023, he date of filing of the said return was 23.08.2018. Therefore, the date of reversal of the ITC shall be the filing of GSTR-3B return of the month of July-2018 i.e. 23.08.2018. I find that the taxpayer has calculated the " interest at the rate of 18% on the amount of ITC utilized, however, as per the notification no. 13/2017-Central Tax dated 28.06.2017, the rate of interest under Section 50(3) is prescribed at 24% w.e.f. 01.07.2017. Therefore, the calculation of interest is required to be done at the rate of 24% on the amount excess utilized;
- that vide the said DRC-03 dated 14.03.2023, the payment has been made for the period from: Apr-2018 to March-2019 i.e. FY 2018-19 under the head of Interest with reason "Payment for excess utilization of ITC for FY 2018-19", however, the demand was raised to the taxpayer vide SCN dated 30.09.2022 for the period from July-2017 to March-2018 i.e. for FY 2017-18. Therefore, the same cannot be considered for payment of interest demanded vide SCN dated 30.09.2022 for the period of FY 2017-18. Therefore, the interest amounting to Rs. 38,476/- (CGST-Rs.19,238 & SGST-Rs.19,238) on the excess availed and utilized Input Tax Credit



remains unpaid and is required to be demanded and recovered from the taxpayer under Section 50(3) of the COST Act, 2017;

- that the taxpayer has availed Input Tax Credit of Rs. 37,41,285/- in excess in their GTR-3B during FY2017-18 as compared to available in GSTR-2A in contravention of the provisions of the CGST, Act. They had availed such ITC, which was not available to them, therefore, rendered themselves liable for penalty under the provisions of Act, *ibid*;
- that they have reversed the excess availed ITC in the GSTR-3B of month of July-2018, however, the interest portion thereon is remaining unpaid. Thus, they have not fulfilled the criteria of Section 73(8) of the Act, *ibid*, therefore, they are liable for penalty under section 73 read with Section 122(2)(a) of the CGST, Act, 2017;

4. Being aggrieved with the impugned order, the appellant preferred this appeal on 01.09.2023 on the grounds, which are reproduced below:

- there is a difference in ITC availed as per GSTR 3 and ITC available as per 65TR 2A in the month of February 18. The Appellant has already reversed the said ITC in GSTR 3B of July 18 on voluntary basis i.e., before issuance of show cause notice in form DRC 01;

the Adjudicating Authority have raised a demand to pay interest under Section 50(3) for excess availment of ITC. As per section 50(3) interest will be leviable only on such portion of ITC which has been availed and utilized by the registered person;

- the Appellant is referring Notification 14/2022- Central Tax dated 05.07.2022. In the said notification it is clarified that the ITC shall be deemed to be utilized only when the balance in electronic credit ledger falls below the amount of excess availed ITC. Therefore, the interest shall be computed only on the differential ITC amount between Excess availed ITC and Closing balance of ITC as per electronic credit ledger;
- the payment of interest amounting to Rs. 12,843 on differential amount has been done via filing form GST DRC 03 having ARN AD24032301323SQ dated 14.03.2023;
- The interest calculation method of the Appellant is conflicting with the method followed by the Adjudicating Authority. The Adjudicating Authority have calculated the interest on differential amount as on 19-03-2018 amounting to Rs 3,594 for 157 days. Further, the interest on differential amount as on 17-04- 2018 amounting to Rs 62,027 for 128 days. Now the



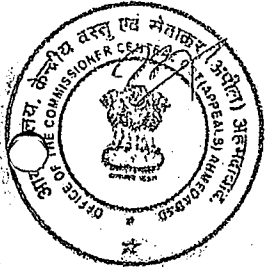
differential amount Rs 62,027 includes the amount Rs 3,594 on which the interest has already been calculated for 157. Therefore, there is duplication of interest on differential amount Rs 3,594 for 128 days. This way on each date where ECL is falling below the amount of excess availed ITC, there is a duplication of interest amount. Therefore, the method of calculation for interest followed by the Adjudicating Authority is not correct in law;

- the Adjudicating Authority have asked for a differential amount of interest amounting to Rs 189. The payment for the same is done via filing of DRC 03 having ARN AD2409230001430 dated 01.09.2023;
- As per Section 122(2)a) penalty in case of excess availment of ITC is leviable at ten-percent of the tax due from the registered person. In the given case the tax amount is already reversed by the appellant in GSTR 3B of July 18 on voluntary basis. Therefore, penalty should not be levied as there is no tax due from the Appellant;
- that no penalty can be imposed, if the Appellant has availed the ITC but not utilised the same, in our case, we have availed the ITC but same is not utilised; that our monthly balance is monthly more than the alleged wrong availment of ITC;
- reliance is placed on the decision of Hon'ble Patna high court in the case of M/s Commercial Steel Engineering Corporation Vs State of Bihar Civil Writ Jurisdiction Case No.2125 of 2019 on the issue of TRAN 1 credit wrongly availed but not utilised. Hon'ble court held that mere availment doesn't attract any penalty and interest; decision of Hon'ble Karnataka High Court in the case of Commissioner of Central Excise Vs M/s Bill Forge P Ltd CEA 96/2010 order dated 05th April, 2011, Hon'ble court held in this case that mere wrong availment of the ITC doesn't attract any penalty;
- The Proper Officer can levy penalty up to 10% of tax dues only under section 73 (9) of CGST Act, 2017. In the given case there were no Tax dues pending from the Appellant as ITC was already reversed within due time limit for the given period;

In view of the above submission, the Appellant prays to consider the contentions made in the Grounds of Appeal and forgo the demand raised for penalty and interest.

Personal Hearing:

5. Personal hearing in the matter was fixed on 08.12.2023 and 19.12.2023. Mr. Arjen Akruwala, C.A., attended personal hearing on behalf of the appellant as the authorised representative. During the hearing they submitted that the



credit was reversed in the month of July 2018 much before the issue of SCN. Therefore no penalty is imposable. He further reiterated the written submissions and requested to allow appeal. He further reiterated that the balance amount was carried forward and in balance except for Rs. 95000/- appros. Was utilised on which interest is also paid therefore as per section 73(5) proceedings to be concluded as they have paid dues. The interest amount could be paid due to ignorance being covid period (ASMT 10 was issued).

Discussion and findings:

6. I have carefully gone through the facts of the case available on record and grounds of appeal in the Appeal Memorandum and the oral submissions made by the appellant at the time of hearing. The issues to be decided in the present appeal are whether the appellant is liable to pay interest amounting to Rs. 38,476/- u/s 50(3) of the CGST Act 2017 on the said wrongly availed and utilized ITC along with penalty amounting to Rs. 3,74,129/- under section 73(9) read with Section 122(2)(a) of the CGST Act, 2017 and the demand of Rs. 189/- (Rs. 6,183 -Rs. 5,994) in respect of late fees for delayed filing of returns includes interest.

7(i). In the instant case the Appellant has availed the excess ITC in GSTR 3B of the month of February 2018 of CGST amounting to Rs 18,70,643 and in SGST amounting to Rs 18,70,643 (Total Rs. 37,41,285/-) as compared to GSTR 2A. Further the appellant reversed the said ITC in GSTR 3B of July 2018 filed on 23.08.2018. However, it appears that the wrongly availed ITC has been utilized and is not continuously lying in the electronic credit ledger during the said period. Therefore, interest amounting to Rs. 38,476/- u/s 50(3) shall be leviable on the said wrongly availed and utilized ITC.

7(ii). In view of the above I refer to the relevant provision of Section 50(3) of the CGST Act, 2017, which is reproduced as under:

Section 50. Interest on delayed payment of tax.-

[(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent. as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed].

The Manner of calculating interest on delayed payment of tax as per Notification No.14/2022-Central Tax dated 05-07-2022 The text of Rule 88B inserted vide the said Notification is reproduced hereunder:



"7. In the said rules, with effect from the 1st July, 2017, after rule 88A, the following rule shall be deemed to have been inserted, namely: -

-88B. Manner of calculating interest on delayed payment of tax. -

(3) In case, where interest is payable on the amount of input tax credit wrongly availed and utilised in accordance with sub-section (3) of section 50, the interest shall be calculated on the amount of input tax credit wrongly availed and utilised, for the period starting from the date of utilisation of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount, at such rate as may be notified under said sub-section (3) of section 50.

Explanation. —For the purposes of this sub-rule, —

(1) input tax credit wrongly availed shall be construed to have been utilised, when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, and the extent of such utilisation of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.

(2) the date of utilisation of such input tax credit shall be taken to be, —

(a) the date, on which the return is due to be furnished under section 39 or the actual date of filing of the said return, whichever is earlier, if the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, on account of payment of tax through the said return; or

(b) the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, in all other cases."

7(iii). From the above provisions, it is observed that balance of ITC is not continuously lying in the electronic credit ledger of the appellant during the said period. Thus, in the cases where input tax credit has been wrongly availed and subsequently reversed on a certain date, there will not be any interest liability under sub-section (3) of section 50 of CGST Act if, during the time period starting from such availment and up to such reversal, the balance of input tax credit (ITC) in the electronic credit ledger, under the heads of CGST and SGST, has never fallen below the amount of such wrongly availed ITC. However, when the balance of ITC, under the heads of CGST and SGST of electronic credit ledger taken together, falls below such wrongly availed amount of CGST and SGST credit, then it will amount to the utilization of such wrongly availed credit and will attract interest as per sub-section (3) of section 50 of CGST Act, read with rule 88B of CGST Rules 2017.

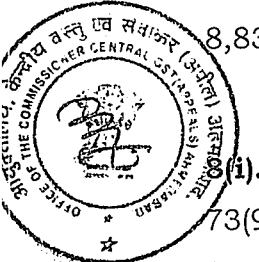
7(iv). Further it is observed that the interest calculation method of the appellant is conflicting with the method by the Adjudicating Authority. The



Adjudicating Authority has calculated the interest on differential amount as on 19-03-2018 amounting to Rs 3,594 for 157 days. Further, the interest on differential amount as on 17-04- 2018 amounting to Rs 62,027 for 128 days. Now the differential amount Rs 62,027 includes the amount Rs 3,594 on which the interest has already been calculated for 157. Therefore, there is duplication of interest on differential amount Rs 3,594 for 128 days. This way on each date where ECL is falling below the amount of excess availed ITC, there is a duplication of interest amount. The revised summary of the interest calculated is as under:

Sr. No.	Interest From	Interest Till	CGST Difference (Amount of excess availed ITC)	SGST Difference (Amount of excess availed ITC)	Days	CGST Interest	SGST Interest
1	19-03-2018	23-08-2018	3594	3594	157	371	371
2	17-04-2018	23-08-2018	58433	58433	128	4918	4918
3	21-05-2018	23-08-2018	18490	18490	94	1143	1143
4	20-06-2018	23-08-2018	36373	36373	64	1531	1531
5	18-07-2018	23-08-2018	38240	38240	36	867	867
	Total					8830	8830

Therefore the appellant is liable to pay interest of Rs. 17,660/- (CGST Rs. 8,830/- and SGST Rs. 8,830/-) under Section 50(3) of the CGST Act 2017.



Further, as regards to imposition of Penalty under Section 73(9) of the CGST Act, 2017 read with Section 122(2)(a) of the CGST/GGST Act, 2017, I refer the same provisions, the text of which is as under:

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.-

(8) Where any person chargeable with tax under sub-section (1) or sub-section (3) pays the said tax along with interest payable under section 50 within thirty days of issue of show cause notice, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.

(9) The proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher, due from such person and issue an order.

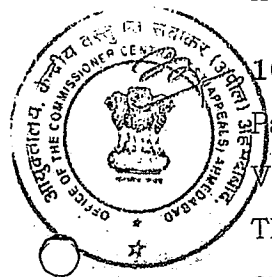
Section 122. Penalty for certain offences.-

(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;

8(ii). In the instant case it is observed that the appellant has availed Input Tax Credit of Rs. 37,41,285/- in excess in their GSTR-3B during FY2017-18 as compared to available in GSTR-2A in contravention of the provisions of the CGST, Act. They had availed such ITC, which was not available to them, therefore, rendered themselves liable for penalty under the provisions of Act. However that they have reversed the excess availed ITC in the GSTR-3B of month of July-2018, however, the interest portion thereon is remaining unpaid. Thus, they have not fulfilled the criteria of Section 73(8) of the Act, *ibid*, therefore, they are liable for penalty under section 73 read with Section 122(2)(a) of the CGST, Act, 2017.

9. Further it is observed that the appellant have late filed GSTR-3B returns and hence, late fees for delayed filing of returns along with interest amounting to Rs. 6,183/-. However the appellant has paid the liability of Rs. 5,994/- in respect of late fees for delayed filing of returns along with interest vide DRC-03 dated 14.03.2023. However, Rs. 189/- (Rs. 6,183 -Rs. 5,994) still remains unpaid, which is required to be demanded and recovered from the appellant. In the regard on being pointed out by the Adjudicating Authority the appellant has paid the said amount of Rs. 189/- vide DRC-03 dated 01.09.2023.



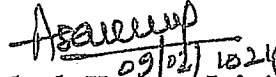
10(i). In the instant case the appellant reliance on the decision of Hon'ble Patna high court in the case of M/s Commercial Steel Engineering Corporation Vs State of Bihar Civil Writ Jurisdiction Case No.2125 of 2019 on the issue of TRAN 1 credit wrongly availed but not utilised. Hon'ble court held that mere availment doesn't attract any penalty and interest and decision of Hon'ble Karnataka High Court in the case of Commissioner of Central Excise Vs M/s Bill Forge P Ltd CEA 96/2010 order dated 05th April, 2011, Hon'ble court held in this case that mere wrong availment of the ITC doesn't attract any penalty.

10(ii). On going through the said judgement, it is observed that considering the facts of the present case, the judgement relied upon by the appellant would not be applicable in the present case. Hence, the contention of the appellant is not legally sustainable. Therefore I am of the view that the interest calculated on the demand which comes to Rs. 17,660/- u/s 50(3) of the CGST Act 2017 needs to modified and penalty amounting to Rs. 3,74,129/- under section 73(9) read with Section 122(2)(a) of the CGST Act, 2017, vide the impugned order, is legal and proper.

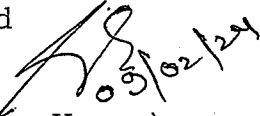
11. In view of the above discussions, I reduce the demand of interest to Rs. 17,660/- instead of Rs. 38,476/- u/s 50(3) of the CGST Act 2017 and I confirm the imposition of penalty amounting to Rs. 3,74,129/- under section

73(9) read with Section 122(2)(a) of the CGST Act, 2017 and confirm the demand of late fees for delayed filing of returns along with interest amounting to Rs. 189/- as the same has been paid vide DRC-03 dated 01.09.2023, the same is appropriated. Accordingly, I partially allow the present appeal of the appellant to the above extent.

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.

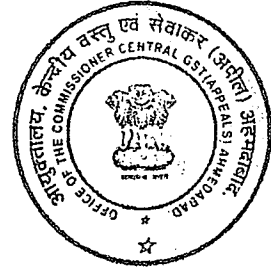

(Adesh Kumar Jain)
Joint Commissioner (Appeals)
Date: 09.02.2024

Attested


(Sandheer Kumar)
Superintendent (Appeals)
Central Tax, Ahmedabad.

By R.P.A.D.

To,
M/s. Yash Corporation,
[Legal Name : Jyotindrakumar Amrutlal Choksi],
Ground Floor, 85-B, Rudraiksh 11,
plot No. 1606, Phase-III, Vatva,
Mehmadabad Road, Ahmedabad 382445.



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/Asstt.Commissioner (R.R.A.),CGST & C. Ex, Ahmedabad-South.
5. The Deputy/ Asstt.Commissioner, CGST, Division-II(Vatva-I), Ahmedabad-South.
6. The Superintendent [Systems], CGST (Appeals), Ahmedabad.
7. ~~Guard File/ P.A. File.~~