



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- 20240464SW000000CACB

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/979/2024 -APPEAL / 4108 - 4115

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-001-APP-JC- 02 /2024-25

दिनांक Date : 10.04.2024 जारी करने की तारीख Date of Issue : 10.04.2024

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. ZD240823001808G (02/WS0204/SUPDT/DPP/2023-24 DATED 20.07.2023) issued by The Superintendent, CGST Range-IV, Division-II, Ahmedabad South

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

Appellant	Respondent
M/s. Shah Enterprises, Maruti Industrial Estate, B-10, Phase-I, GIDC Vatva, Ahmedabad, Gujarat 382445	The Superintendent, CGST Range-IV, Division-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 <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-APPEAL**BRIEF FACTS OF THE CASE:**

M/s Shah Enterprises, Maruti Industrial Estate, B-10, Phase-1, GIDC Vatva, Ahmedabad, Gujarat-382445 (hereinafter referred to as the "appellant") has filed the appeal on 20.07.2023 against Order-in-Original No. ZD240823001808G (02/WS0204/Supdt/DPP/2023-24, dated 20.07.2023) (hereinafter referred to as the "impugned order") passed by the Superintendent, Central GST & C.Ex., Range-IV, Division- II, Ahmedabad South Commissionerate (hereinafter referred to as the "adjudicating authority").

2(i). Brief facts of the case in the present appeal is that the appellant registered under GSTIN 24AAHFS7669G1ZS, is engaged in the Manufacturing/Trading of Screws, Bolts, Nuts, Coach-Screws, Screw Hooks, Rivets, Cotters, Cotter-Pins, Washers falling under Ch 73. Some discrepancies were noticed 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. The details are as under:-

There was a short payment of tax liability in their GSTR-3B return against the liability declared by the appellant in their GSTR-1 return. The difference amounted to Rs. 7,44,030/- for 2017-18.

There was an ITC liability as they had availed excess ITC in their GSTR.-9 return for the financial year 2017-18. The liability was for Rs. 1,19,980/-.

2(ii). Further, ASMT-10 dated 30.06.2022 was issued to the appellant. Accordingly, a Show Cause Notice was issued to the appellant on 30.09.2022. Further, the adjudicating authority passed the impugned order dated 29.09.2023 and

- (i) Confirm the demand and recover the short paid/not paid GST amounting to Rs. 7,44,030/- (Rs. 3,72,015/- CGST + Rs. 3,72,015/- SGST) under the provisions of Section 73(1) of the CGST Act, 2017 read with Section 73(1) of the Gujarat GST Act, 2017, alongwith interest under Section 50(1) of the CGST Act 2017 and penalty under Section 73(1) of the Central Goods and Service Tax Act, 2017, and the corresponding entry of the Gujarat State Goods and Service Tax Act, 2017 read with the provisions of Section 122(2)(a) of the Act on the demand of tax; and appropriate the tax liability amounting to Rs. 3,69,458/- paid by them.

- (ii) Confirm the demand and recover the excess availment and utilized ITC amounting to Rs. 1,19,980/- [CGST-59,990/- + SGST-59,990/-] under the provisions of Section 73(1) of the CGST Act, 2017 read with Section 73(1) of the Gujarat GST Act, 2017 alongwith interest under Section 50(1) of the CGST Act 2017 and penalty under Section 73(1) of the Central Goods and Service Tax Act, 2017, and the corresponding entry of the Gujarat State Goods and Service Tax Act, 2017 read with the provisions of Section 122(2)(a) of the Act on the demand of tax.

3. The adjudicating authority has passed the impugned order and confirmed the demands as mentioned above on the following grounds:

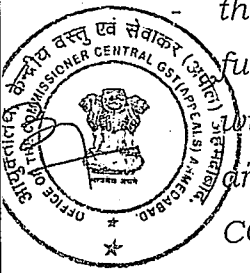
- while filing GSTR-3B for the said months they have mistakenly considered figures of the different taxpayer due to which a difference of Rs. 7,44,012/- arises on the output tax. Further, noticee admitted that they have correctly disclosed the output liability of Rs. 3,69,459/- relating to September 2017 while filing the GSTR - 3B for the month of September 2018;
- that as per GSTR-1 of the August, 2017 filed by the noticee, they have shown Taxable value Rs. 4,09,520/- and Tax liability Rs.74,328/- in GSTR-3B, wherein they have paid Rs. 74,328/- through ITC. The statement of noticee regarding the payment of Rs. 4,48,876/- is not reflecting in their filed return GSTR-3B and further, noticee did not submit any documentary evidence regarding their statement of payment of Rs. 4,48,876/-

That in respect to the short payment of Rs. 7,44,031/- the notice has paid Rs. 3,69,459/- which reflects in GSTR-1 and GSTR-3B for the month of September 2018. However, they have not paid interest on the amount of Rs. 3,69,459/-;

- That they have paid Rs. 3,69,458/- against the short payment of Rs. 7,44,030/- as per GSTR-1 and GSTR-3B for the month September 2018 and they had short paid their liability of Rs. 3,74,572/-;
 - That the supplier has contravened the provisions of Section 39(7) of the Act read with the provisions of Rule 85(3) of the Rules as they have short discharged tax in their GSTR 3B returns for the financial year 2017-18;
 - That the noticee could not produce any evidence of payment of Rs. 3,74,572/-.
- Hence, demand of Rs. 7,44,030/- is found liable to be confirmed under the provisions of Sections 73(1) of the Act. The tax liability amounting to Rs. 3,69,458/- paid by them deserved to be appropriated. The demand of interest is found liable to be confirmed under the provisions of Section 50(1) of the Act. The noticee has short paid the tax for the financial year 2017-18 and therefore, they are liable for penal action under the provisions of Section 73(1) of the Act read with the provisions of Section 122(2)(a) of the Act;



- that the noticee had availed ITC in their GSTR 9 return which was in excess to Rs. 1,19,980/- which was not available to them under G'STR 2A returns for the financial year 2017-18;
- that Section 16(1) and Rule 36(4) of the CGST Act/Rules 2017 restriction in availment of input tax credit (ITC) in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37 of the Central Goods and Tax Act, 2017;
- that the noticee have quoted about the circular no. 123/42/2019 – GST dated 11th November, 2019 wherein restriction of 36(4) will be applicable only on the invoices / debit notes on which credit is availed after 09.10.2019. However, the said circular was subject to the fulfillment of the conditions of taking Input Tax Credit laid down in the Section 16 of the CGST Act, 2017 read with Rule 36 of the CGST Rules, 2017. Contrary to the quotes referred in their reply the noticee failed to provide any documentary evidence regarding the eligibility to avail excess Input Tax Credit of Rs. 1,19,980/- as per the provisions of Section 16(2) of the CGST Act, 2017;
- that the noticee has contravened the provisions of Section 39(7) of the Act read with the provisions of Rule 85(3) of the Rules as they have failed to reverse the ITC wrongly availed by them within the prescribed due dates;
- that the taxpayer has availed excess ITC amounting to Rs. 1,19,980/- without fulfilling the conditions laid down in Section 16 of the CGST Act, 2017 read with rule 36 of the CGST Rules, 2017. Thus, the said excess availed ITC amounting to Rs. 1,19,980/- is liable to be recovered under section 73(1) of the CGST Act, 2017 read with Section 73(1) of the GGST Act, 2017. The demand of interest is found liable to be confirmed under the provisions of Section 50(1) of the Act. Further, noticee was fully aware about the fact that they were availing and utilizing the ITC which was not available to them legally under the Act, hence, demand of Penal action is found liable to be confirmed under the provisions of Section 73(1) of the Act read with the provisions of Section 122(2)(a) of the Act.



4. Being aggrieved with the impugned order, the appellant preferred the present appeal on 10.11.2023 and submitted additional submissions, the grounds of appeals submitted by the appellant are mentioned below:

- The contentions made in the order as well as the show cause notice are fallacious and incorrect and are based entirely on assumptions and presumptions and without appraising the facts and circumstances from the legal perspectives. The appellant denied having contravened any rule / provisions of the CGST Act, 2017 and Gujarat GST Act, 2017 and rules made thereunder;

- while filing the GSTR -9 & 9C for the F.Y. 2017-18, we have correctly disclosed Annual taxable value as well as the total output tax liability. Hence, your allegation regarding short discharge of output tax liability of Rs. 7,44,030/- is not correct and justified as the mistake made while filing GSTR - 3B is already rectified while filing GSTR - 9 & GSTR - 9C for F.Y. 2017-18;
- that the output liability and Input Tax Credit (ITC) for September 2017 were settled upon filing the GSTR-3B for September 2018. Consequently, the Learned Proper Officer of Central GST also revoked the demand for the period of September 2017. However, the issue concerning August 2017 remains unresolved. Below, we present the final liability pertaining to the Financial Year 2017-18 for your reference.

Particulars	IGST	CGST	SGST	Total
Output Tax	97,961	22,10,413	22,10,413	45,18,787
		21,93,577	21,93,577	45,18,787
		Total Tax Payable		1,31,633
		Tax Paid in Cash		1,12,062
		Net Tax Payable		19,571

- There are only five conditions stated under Section 16(2) in order to avail the ITC before introduction of Rule 36 of the CGST Rules, 2017. In any of the condition, nowhere it was mentioned that the invoices must get reflected in the GSTR - 2A of the appellant in order to avail the ITC. Hence there is no violation of Section 16 by the appellant and allegation regarding contravention with the Section 16 is not legally enable. Further, CBIC has issued Circular No. 123/42/2019 - GST dated 11th November, 2019 providing clarifications on the various issues aroused due to restriction in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017. Sub-rule (4) to rule 36 of the Central Goods and Services Tax Rules, 2017 has been inserted vide notification No. 49/2019- Central Tax, dated 09.10.2019. The said sub-rule provides restriction in availment of input tax credit (ITC) in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37 of the Central Goods and Services Tax Act, 2017;
- that restriction in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017 can be applied only on the invoices / debit notes on which credit is availed after 09/10/2019. Hence, such rule cannot be applied for the F.Y. 2017-18 when CBIC itself has clarified its applicability from 09/10/2019. Therefore, even though invoices are not reflecting in GSTR - 2A, the appellant is not ineligible to avail the input tax credit of the same if condition of Section 16 of the CGST Act, 2017 had been met. The appellant is eligible to claim the input tax credit on such invoices of F.Y. 2017-18 by virtue of section 16 of the CGST Act, 2017. Hence allegation of the Learned Proper Officer of Central GST is totally unjustified and not enable in the eyes of law;
- The Hon'ble Karnataka High Court in *M/s. Orient Traders v. the Deputy Commissioner of Commercial Taxes (Audit)* & Writ Petition No. 2911 of 2022 (T-



RES) dated December 16, 2022] has permitted the assessee to make the necessary changes to its Form GSTR-3B returns for the months of July 2017 and March 20 18;

- The Hon'ble Karnataka High Court in M/s. Wipro Limited India v. the Assistant Commissioner of Central Taxes and Ors. [Writ Petition No. 16175 of 2022 (T-Res) dated January 6, 2023] has allowed the assessee to rectify the errors committed at the time of filing of Form GSTR- 1;
- The Hon'ble Andhra Pradesh High Court in M/s. Varshan Enterprises u Office of the GST Council Writ Petition No.10637 of 2021, dated December 12, 2022] wherein, the assessee sought to rectify the details of the recipient of the service due to inadvertent mistake while filling Form GSTR- 1 or allow refund claim of tax wrongly paid;
- That the appellant also requested to grant the benefit of Circular No. 183/15/2022-GST dated 27.12.2022; that the appellant is ready to produce a certificate from the concerned supplier from which the difference of ITC of Rs. 1,19,980/- arises.

In view of the above the appellant prayed that appeal may please be allowed.

PERSONAL HEARING :

Personal hearing in the present appeal was fixed/held on 05.03.2024 and 14.03.2024. Shri Ashish Mehta, C.A., Authorized Representative appeared in person on behalf of the appellant in the present appeal. During P.H. he has reiterated the additional submissions and requested to allow appeal. He further submitted that additional reply will also be submitted with a week time. No further Personal Hearing is required.

DISCUSSION AND FINDINGS:

6. I have gone through the facts of the case, written and additional submissions made by the 'appellant'. It is observed that the main issue to be decided in the instant case is whether (i) the appellant had made short payment of Tax amounting to Rs. 3,74,572/- (Rs. 7,44,030/- minus Rs. 3,69,458/-) (appropriate the tax liability amounting to Rs. 3,69,458/- paid by the appellant) as per reconciliation of GSTR-1 and GSTR-3B under Section 73(1) of the CGST Act 2017 alongwith interest under Section 50(1) of CGST Act 2017 and penalty Section 73(1) of the CGST Act 2017 read with Section 122(2)(a) of the CGST Act 2017 and (ii) the appellant had availed excess Input Tax Credit (ITC) in their GSTR-9 returns for the financial year 2017-18 amounting to Rs. 1,19,980/- as per Section 73(1) of the CGST Act 2017 alongwith interest under Section 50(1) of CGST Act 2017 and

penalty Section 73(1) of the CGST Act 2017 read with Section 122(2)(a) of the CGST Act 2017.

7(i). In the instant case it is observed that, on comparison of the GSTR-1 returns and GSTR-3B returns, it was found that for the period of July-2017 to March-2018, the difference in tax liability found Rs.7,44,030/- (Rs. 3,72,015/- CGST + Rs. 3,72,015/- SGST) in the month of August 2017 & September 2017. In this regard appellant admitted that during the F. Y. 2017-18, in the month of August 2017 & September 2017, GSTR-1 was correctly filed by them. However, while filing GSTR-3B for said months they have mistakenly considered figures of the different taxpayer due to which a difference of Rs, 7,44,012/- arises on the output tax. Further, appellant admitted that they have correctly disclosed the output liability of Rs. 3,69,459/- relating to September 2017 while filing the GSTR-3B for the month of September 2018. GSTR-3B for the month of September 2018 shows excess output tax liability of Rs.3,69,459/- compared to GSTR-1 for the month of September 2017. Accordingly, Adjudicating Authority appropriate the tax liability amounting to Rs. 3,69,458/- paid by them.

7(ii). In respect to the Liability for the month of August 2017, the appellant stated that the output liability is 4,48,878/- (CGST + SGST) and further disclosed that the they have made payment of Rs. 4,11,892/- through ITC and 36,986/- (total 4,48,876/-) through cash on dated 22.09.2017. Whereas, as per GSTR-1 of the August, 2017 filed by the appellant, the tax liability is Rs. 4,48,878/- and they have shown Tax liability only Rs.74,328/- in GSTR-3B, wherein they have paid Rs. 74,328/- through ITC. Hence, the same is liable to be recovered the remaining liability alongwith interest under Section 50(1) of the CGST Act 2017 and penalty under Section 73(1) of the CGST Act 2017 read with Section 122(2)(a) of the CGST Act 2017. Further the appellant during filing appeals stated that while filing the GSTR -9 & 9C for the F.Y. 2017-18, they have correctly disclosed Annual taxable value as well as the total output tax liability. Hence, the allegation regarding short discharge of output tax liability of Rs. 7,44,030/- is not correct and justified as the mistake made while filing GSTR-3B is already rectified while filing GSTR-9 & GSTR-9C for F.Y. 2017-18. However, the appellant failed to produced any evidence of payment of Rs. 3,74,572/-. Hence, I find that the appellant has contravened the provisions of Section 39(7) of the Act read with the Provisions of Rule 85(3) of the Rules as they have short discharge tax of Rs. 3,74,572/- while filing GSTR-3B for the month of August 2017 hence, liable to pay tax under the provisions of Section 73(1) of the Gujarat GST Act,



2017, alongwith interest under Section 50(1) of the CGST Act 2017 and penalty under Section 73(1) of the Central Goods and Service Tax Act, 2017, and the corresponding entry of the Gujarat State Goods and Service Tax Act, 2017 read with the provisions of Section 122(2)(a) of the Act.

8(i). Further during the scrutiny of the GSTR-9 return filed by the appellant for the financial year 2017-18, it is observed that the appellant had availed excess ITC in their GSTR 9 amounting to Rs. 1,19,980/- which was not available under GSTR 2A returns for the financial year 2017-18. In this regard the appellant contended that there are conditions under Section 16(2) in order to avail the ITC before introduction of Rule 36 of the CGST Rules-2017. In any of the conditions, nowhere it was mentioned that the invoices must get reflected in the GSTR 2A of the assessee in order to avail the ITC. Hence there is no violation of Section 16 by the appellant and your allegation regarding contravention with the Section 16 is not legally tenable. Further, CBIC has issued Circular No. 123/42/2019-GST dated 11.11.2019 providing clarifications on the various issues aroused due to restriction in availment of input tax credit in terms of sub-rule (4) of rule 36 of CGST Rules, 2017. Sub-rule (4) to rule 36 of the Central Goods and Services Tax Rules, 2017 has been inserted vide notification No. 49/2019- Central Tax, dated 09.10.2019.

In view of the above, it is relevant to discuss the provisions of *Section 16(1) of GST Act, 2017 & Rule 36(4) of the Rules is reproduced as under:

Section 16. Eligibility and conditions for taking input tax credit.- (1) Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.

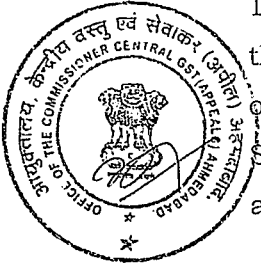
Rule 36. Documentary requirements and conditions for claiming input tax;

(4) No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished under subsection (1) of Section 37 unless:-

(a) the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in FORM GSTR-1 or using the invoice furnishing facility, and

(b) the details of input tax credit in respect of such invoices or debit notes have been communicated to the registered person in FORM GSTR-2B under sub-rule (7) of rule 60.

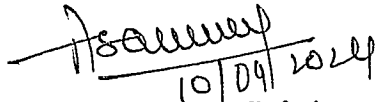
8(ii). In view of the above, it is observed that Circular No. 123/42/2019-GST dated 11.11.2019 was subject to the fulfillment of the conditions of taking Input Tax Credit laid down in the Section 16 of the CGST Act, 2017 read with Rule 36 of the CGST Rules, 2017. Contrary to the quotes referred in their reply the appellant failed to provide any documentary evidence regarding the eligibility to avail excess Input Tax Credit of Rs. 1,19,980/- as per the provisions of Section 16(2) of the CGST Act, 2017. In view of the above, I find that the appellant has contravened the provision of 16 of the Act, *ibid*, read with rule 36 of the CGST Rules, 2017 as they have wrongly availed the ITC in excess to what was available to them. In the instant case the appellant had the option to avail the benefit of Circular No. 183/15/2022-GST issued on 27/12/2022 by The Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India which deals with matter of difference of input tax credit availed in form GSTR-3B as compared to that detailed in Form GSTR-2A for financial year 2017-18 and 2018-19. However it is observed that the appellant had failed to avail the benefit of Circular No. 183/15/2022-GST issued on 27/12/2022 and also failed to produce documents to the department to justify that the ITC claimed by them of Rs. 1,19,980/- is respect of difference between GSTR-2A and GSTR 3B is legal and proper. Further as per Section 155 of CGST Act, 2017 the burden of proof, in case of eligibility of ITC, availed by the appellant, lies entirely on the appellant.



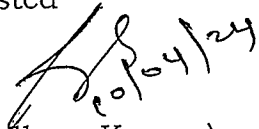
8(iii). Further the appellant referred various case laws in their grounds of appeals. However, the case laws relied upon by the appellant would not be applicable in the present case, as appellant violated the provision of 16 of the Act, *ibid*, read with rule 36 of the CGST Rules, 2017 and failed to produce documents to the department to justify that the ITC claimed by them of Rs. 1,19,980/- is respect of difference between GSTR-2A and GSTR 3B. Hence, the contention of the appellant is not legally sustainable. Hence, I find that the appellant has wrongly availed ITC to the tune of Rs. 1,19,980/- (CGST Rs. 59,990/- and SGST Rs. 59,990/-) for the return period from July 2017 to March 2018 the same is liable to be reversed under Section 73(1) of the CGST Act 2017 alongwith interest under Section 50(1) of the CGST Act 2017 and penalty under Section 73(1) of the CGST Act 2017 read with Section 122(2)(a) of the CGST Act 2017.

9. In view of the above discussions, I do not find any merit in the contention of the appellant so as to intervene in the impugned order passed by the adjudicating authority. Accordingly, the impugned order of the adjudicating authority is legal and proper hence upheld.

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.


10/04/2024
(Adesh Kumar Jain)
Joint Commissioner (Appeals)
Date: 10.04.2024

Attested


(Sandheer Kumar)
Superintendent (Appeals)

By R.P.A.D.

To
M/s Shah Enterprises,
Maruti Industrial Estate,
B-10, Phase-1, GIDC Vatva,
Ahmedabad, Gujarat-382445.



Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C. Excise, Appeals, Ahmedabad
3. The Commissioner, Central GST & C.Ex, Ahmedabad South Commissionerate.
4. The Dy. / Assistant Commissioner, CGST & C.Ex, Division-II, Ahmedabad South.
5. The Dy. / Assistant Commissioner (RRA), CGST & C.Ex, Ahmedabad South.
6. The Supdt., CGST & C.Ex, Range-IV, Division- II, Ahmedabad South.
7. The Supdt.(Systems), CGST Appeals, Ahmedabad.
- ✓ 8. Guard File
9. P.A. File.

