



सत्यमेव जयते

आयुक्त (अपील) का कार्यालय,
Office of the Commissioner (Appeal),
केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद

Central GST, Appeal Commissionerate, Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

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टेलीफैक्स 07926305136



DIN- 20240564SW000000D453

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/2151/2024-APPEAL

15285-90

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-001-APP-JC- 23 /2024-25

दिनांक Date :08.05.2024 जारी करने की तारीख Date of Issue : 09.05.2024

श्री आदेश कुमार जैन संयुक्त आयुक्त (अपील) द्वारा पारित

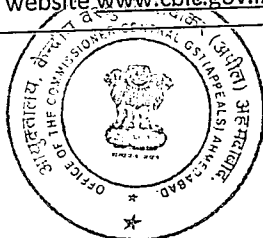
Passed by Shri Adesh Kumar Jain, Joint Commissioner (Appeals)

ग Arising out of Order-in-Original No. MP/128/AC/DIV-IV/23-24 dated 07.11.2023 (DRC -07 No. ZD240224015711Z dated 07.02.2024) issued by the Assistant Commissioner, CGST Division- IV, Ahmedabad South Commissionerate.

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

Appellant	Respondent
M/s Dr. Reddys Laboratories Limited, C/o Kanchan Pharma House, NH 08, Plot No.6,7,12,13, Property No 5589, P0 Aslali, Ahmedabad, Gujarat, 382427	The Assistant Commissioner, CGST Division- IV, Ahmedabad South Commissionerate

(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 .



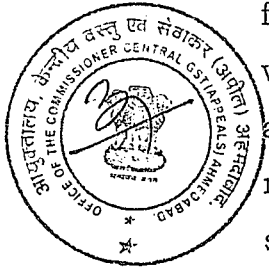
ORDER-IN-APPEAL**Brief Facts of the Case :**

M/s. Dr. Reddys Laboratories Limited, C/o Kanchan Pharma House, NH 08, Plot No. 6,7,12,13, Property No. 5589, PO Aslali, Ahmedabad, Gujarat-382427 (hereinafter referred as 'Appellant') has filed the appeal against Order-in-Original No. ZD240224015711Z dated 07.02.2024 (MP/128/AC/Div-IV/23-24 dated 07.11.2023) (hereinafter referred as 'Impugned Order') passed by the Assistant Commissioner, CGST & C.EX., Division - IV, Ahmedabad South (hereinafter referred as 'Adjudicating Authority').

2(i). The appellant holding GSTIN 24AAACD7999Q1ZQ has filed TRAN-1 on 26.12.2017 and took transitional credit of Central Excise/Service Tax amounting to Rs. 42,01,281/-, which is summarized below:

Sr. No.	Table of TRAN-1	Relevant Provision of CGST Act, 2017 and CGST rules, 2017	Amount Claimed
1	7A of 7(a)	140(3)	31,66,650
2	7B of 7(a)	140(3) read with Rule 117(4) [through TRAN-2]	3,89,589
3	7(b)	140(5)/140(7)	6,45,042
	Total		42,01,281

In order to ascertain/verify the admissibility of the Transitional Credit availed, the appellant was requested to submit the documents based on which they had availed the said transitional credit in Tran-1. The appellant further submit the documents under letter dated 02.03.2021 but the same were not adequate and proper in order to verify credit of Tran-1. Further, the appellant was also issued DRC-O1A dated 08.09.2021 requesting them for reversal of credit. The appellant has neither paid the said amount nor submitted documents required for the verification of said amount.



2(ii). As the appellant has failed to submit the required/ adequate and proper documents for the verification of their Tran-1 credit claim, therefore, in absence of verification of admissibility of the transitional credit availed by the appellant, it appears that the hole of the transitional credit amounting to Rs. 42,01,281/- availed in their electronic Credit ledger, availed as per in table 7(a) and 7(b) of Tran-I is not admissible and same requires to be recovered.

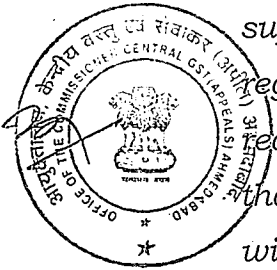
3. Accordingly a Show Cause Notice dated 01.04.2022 was issued to the appellant. Thereafter, the adjudicating authority vide impugned order has passed order and confirm the demand of Rs. 41,14,128/- under Section 73(9) of the CGST Act,2017 read with Rule 121 of the CGST Rules, 2017 alongwith interest under Section 50(3) of the CGST Act and impose a penalty

of Rs. 4,11,413/- under Section 73(9) of the CGST Act and penalty of Rs. 4,11,413/- under Section 122(2)(a) of the CGST Act 2017 on the following grounds:

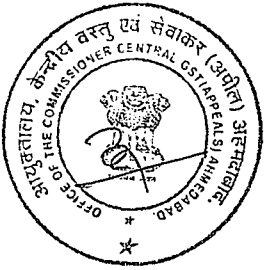
- *the taxpayer did submit the documents under letter dated 02.03.2021 but the same were not adequate and proper in order to verify credit of Tran-1 and in absence of the required documents, it was not possible to verify the amount of credit claimed as per Rule 117(3) of the CGST Rules 2017;*
- *that verification of transitional credit claim is taken up category-wise by the range superintendent and it has been found that the taxpayer failed to produce sufficient and proper documents evidencing payment of duty on inputs under existing law and receipt of these inputs by them;*
- *the appellant violated the provisions of Section 140(3), 140(4)(b) and 140(6) and 140(7) of the CGST Act, 2017.*

4. Being aggrieved with the *impugned order* the *appellant* has filed the present appeal on 09.02.2024 wherein stated that –

- *that, Prior to 1st July 2017, they were registered as Dealer with TIN 24071400345 & 24571400345 and were dealing in the business of Distribution of Medicaments (a depot of a manufacturer) and food supplements and discharging VAT & CST liability and were not registered under the erstwhile Central Excise Act as the same was not required;*
- *that their availment of input tax credit is in order and is in accordance with the provisions of the Act. They have also stated that all the relevant documents for the verification of input tax credit availed have been submitted;*
- *that they have already provided all the details / information pertaining to this matter, sought vide letters dated 29.08.2019, 26.12.2019, 03.07.2020 and 02.02.2021, vide their letters dated 02.03.2021, 09.09.2021 and 02.03.2022 respectively, enclosing copies of TRAN-1 credit, product wise details along with manufacturer's invoice, stock transfer notes, copies and electronic credit ledger etc. to the Jurisdictional office;*
- *that the availment of credit through TRAN-1 as per Section 140(3) based on documentary evidence providing the payment of Excise Duty issued in the name of their Corporate Office/GDC Hyderabad and Ghaziabad, is as per the provisions and they submit that there is no substance in the allegation that they have contravened the provisions of Section 140(3) of CGST Act, 2017;*



- that the contents of the Verification Report submitted by the Learned Superintendent, Appellants submit that they have submitted copies of documents and records on the basis of which they have availed Transitional Credit, to the department vide their letter dated 02.03.2021 and along with the reply to the Show Cause Notice as well. In the said circumstances without verification of the documents submitted and without giving his own findings the Learned Assistant Commissioner erred in holding that input tax credit is not admissible to them only basing on the report of the Learned Superintendent;
- Appellants further submit that in view of the amendments made in Form GST TRAN1, as their Head Office which was registered as ISD transitioned the credit amount of Rs.6,45,042/, the same was indicated by filing the details in Table 7(b) of GST Form TRAN-1 on 26.12.2017, which pertains to credit transitioned under Section 140 (7) of the CGST Act, 2017. Relevant document copies including photocopies were already submitted;
- In so far as the credit claim of Rs.6,45,042/- availed under table 7(b) of Tran-1 form they submit that the said credit have been availed based on the ISD invoice issued by their input Service Distributor in terms of Section 140 (7) of the CGST Act, 2017;
- that the credit in respect of the services received prior to the appointed day in respect of which the invoices were received prior to, on and after the appointed day has duly been distributed to and availed by the Appellants Registration in accordance with the provisions laid down under Section 140 (7) of the CGST Act. Appellants farther submit that the time limit of 30 days prescribed is only in respect of credit availed in terms of Section 140 (5) of CGST Act, 2017;
- Appellants submit that they have not availed credit wrongly. Their availment of credit is as per the provisions. In such circumstances, the question of the imposition of penalty does not arise. However, the Learned Assistant Commissioner imposed penalty under Section 122 (2) (a) of the CGST Act, 2017 as well as under the provisions of Section 73 (9) of the CGST Act, 2017;
- In the instant case, the proposal to impose penalty under Section 122(2) (a) is also for act of wrongly availing credit, therefore I am not inclined to impose any penalty under Section 122(2) (a) of the CGST Act, 2017. However, contrary to the above, the Learned Assistant Commissioner imposed penalty under Section 122 (2) (a) of the CGST Act, 2017 which is contrary to his own observation;



In view of the submissions made here in above, Appellants earnestly pray the Learned Commissioner of Central Tax (Appeals), Ahmedabad - to kindly set aside the Impugned Order-In-Original No. MP/128/AC/DIV-IV/23-24 dated 07.11.2023 passed by the Learned Assistant Commissioner Central GST, Division-IV, Ahmedabad South, Ahmedabad.

Virtual Hearing:

5. Virtual Hearing in the matter was held on 26.04.2024, wherein Mr. Jigar Shah, appeared on behalf of the 'Appellant' as authorized representative. During hearing he has submitted that this is CFA locating in Gujarat. ITC claimed under Tran-1 under Section 140. All goods lying alongwith tax payment documents. In all other states the credit was allowed. The same was allowed in Audit also. No specific grounds were mentioned and Transitional credit was disallowed arbitrarily. He further reiterated the written submissions and requested allow appeal. TRAN-1 Rs. 38,11,692/- and TRAN-2 Rs. 3,89,589/-.

Discussion and Findings :

6. I have carefully gone through the facts of the case available on records, submissions made by the 'Appellant' in the Appeals Memorandum. The issue has been raised as procedural para by the CGST Audit Commissionerate Ahmedabad. The main issue to be decided in the instant case is whether the 'Appellant' had availed the Transitional Input Tax Credit of Central Taxes amounting to Rs. 42,01,281/- in their electronic Credit ledger under Section 140(3), 140(4)(b) and 140(6) and 140(7) of the CGST Act, 2017 is legal and proper.

7. In the instant case the appellant has filed TRAN-1 on 26.12.2017 and took transitional credit of Central Excise/Service Tax amounting to Rs. 42,01,281/-, which is summarized below:

Sr. No.	Table of TRAN-1	Relevant Provision of CGST Act, 2017 and CGST rules, 2017	Amount Claimed
1	7A of 7(a)	140(3)	31,66,650
2	7B of 7(a)	140(3) read with Rule 117(4) [through TRAN-2]	3,89,589
3	7(b)	140(5)/140(7)	6,45,042
	Total		42,01,281

In order to ascertain/verify the admissibility of the Transitional Credit availed, the appellant was requested to submit the documents based on which they had availed the said transitional credit in Tran-1. Further the adjudicating authority confirm the demand of Rs. 42,01,281/- under Section 73 of the CGST Act 2017 alongwith interest and penalty on the ground that the appellant violated the provisions of Section 140(3), 140(4)(b) and 140(6)

and 140(7) of the CGST act 2017 and also failed to submit the required documents for the verification of their Tran-1 credit claim and in absence of verification of admissibility of the transitional credit availed by the appellant not admissible and same requires to be recovered.

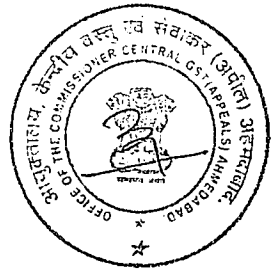
8. In view of the above, it is appropriate to re-produce the relevant paras of Section 140 of the CGST Act, 2017 and Rule 117(4) of the CGST Rules 2017:

Section 140. Transitional arrangements for input tax credit.-

(3) A registered person, who was not liable to be registered under the existing law, or who was engaged in the manufacture of exempted goods or provision of exempted services, or who was providing works contract service and was availing of the benefit of notification No. 26/2012-Service Tax, dated the 20th June, 2012 or a first stage dealer or a second stage dealer or a registered importer or a depot of a manufacturer, shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished 4[goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to] the following conditions, namely:-

- (i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;*
- (ii) the said registered person is eligible for input tax credit on such inputs under this Act;*
- (iii) the said registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of such inputs;*
- (iv) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day; and*
- (v) the supplier of services is not eligible for any abatement under this Act:*

Provided that where a registered person, other than a manufacturer or a supplier of services, is not in possession of an invoice or any other documents evidencing payment of duty in respect of inputs, then, such registered person shall, subject to such conditions, limitations and safeguards as may be prescribed, including that the said taxable person shall pass on the benefit of such credit by way of reduced prices to the recipient, be allowed to take credit at such rate and in such manner as may be prescribed.



(5) A registered person shall be entitled to take, in his electronic credit ledger, credit of eligible duties and taxes in respect of inputs or input services received on or after the appointed day but the duty or tax in respect of which has been paid by the supplier under the 5[existing law, within such time and in such manner as may be prescribed,] subject to the condition that the invoice or any other duty or tax paying document of the same was recorded in the books of account of such person within a period of thirty days from the appointed day:

Provided that the period of thirty days may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding thirty days:

Provided further that said registered person shall furnish a statement, in such manner as may be prescribed, in respect of credit that has been taken under this subsection.

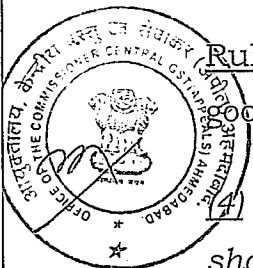
(7) Notwithstanding anything to the contrary contained in this Act, the input tax credit on account of any services received prior to the appointed day by an Input Service Distributor shall be eligible for distribution as 7[credit under this Act, within such time and in such manner as may be prescribed, even if] the invoices relating to such services are received on or after the appointed day.

Rule 117. Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day.-

(4) (a) (i) A registered person who was not registered under the existing law shall, in accordance with the proviso to sub-section (3) of section 140, be allowed to avail of input tax credit on goods (on which the duty of central excise or, as the case may be, additional duties of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975, is leviable) held in stock on the appointed day in respect of which he is not in possession of any document evidencing payment of central excise duty.

(ii) The input tax credit referred to in sub-clause (i) shall be allowed at the rate of sixty per cent. on such goods which attract central tax at the rate of nine per cent. or more and forty per cent. for other goods of the central tax applicable on supply of such goods after the appointed date and shall be credited after the central tax payable on such supply has been paid:

Provided that where integrated tax is paid on such goods, the amount of credit shall be allowed at the rate of thirty per cent. and twenty per cent. respectively of the said tax;



(iii) *The scheme shall be available for six tax periods from the appointed date.*

(b) *The credit of central tax shall be availed subject to satisfying the following conditions, namely:-*

(i) *such goods were not unconditionally exempt from the whole of the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 or were not nil rated in the said Schedule;*

(ii) *the document for procurement of such goods is available with the registered person;*

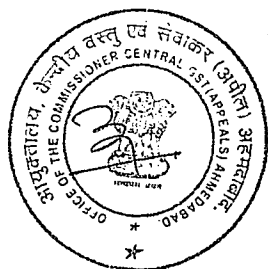
4[(iii) *The registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2), submits a statement in FORM GST TRAN-2 by 31st March 2018, or within such period as extended by the Commissioner, on the recommendations of the Council, for each of the six tax periods during which the scheme is in operation indicating therein, the details of supplies of such goods effected during the tax period.]]*

[*Provided that the registered persons filing the declaration in FORM GST TRAN-1 in accordance with sub-rule (1A), may submit the statement in FORM GST TRAN-2 by 6[30th April, 2020]];*

(iv) *the amount of credit allowed shall be credited to the electronic credit ledger of the applicant maintained in FORM GST PMT-2 on the common portal; and*

(v) *the stock of goods on which the credit is availed is so stored that it can be easily identified by the registered person.*

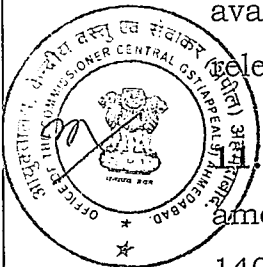
9. In respect of transitional credit availed by the appellant amounting to Rs. 31,66,650/- under 7A of table 7(a) of Tran-1 FORM as per Section 140(3) of the CGST Act 2017 and admissibility of ITC, it is observed that, Section 140(3) of the CGST Act 2017 provides that where a registered person, other than a manufacturer or a supplier of services, is not in possession of an invoice or any other documents evidencing payment of duty in respect of inputs, then, such registered person shall, subject to such conditions, limitations and safeguards as may be prescribed, including that the said taxable person shall pass on the benefit of such credit by way of reduced prices to the recipient, be allowed to take credit at such rate and in such manner as may be prescribed. However, after going through the facts of the case it is observed that the appellant has failed to establish that the appellant had held such input goods on or before 30.06.2017 and further



they have not provided any documentary proof which could establish that such input goods received before 30.06.2017 except in case of two sample invoices (Invoice No. 37 dated 09.05.2017 and 310 dated 29.12.2016) involving total transitional credit of Rs. 87,153/-. Therefore, it is found that only Rs. 87,153/- out of total claim of Rs. 31,66,650/- under 7A of table 7(a) is admissible to them as eligible TRAN-1 credit and remaining amount of Rs. 30,79,497/- is not admissible.

10. In respect of transitional credit availed by the appellant amounting to Rs. 3,89,589/- under table 7(B) of 7(a)' under Section 140(3) of the CGST Act 2017 read with Rule 117(4) through Tran-2 and admissibility of ITC, Rules 117(4)(a)(i) provides that a registered person who was not registered under the existing law shall, in accordance with the proviso to sub-section (3) of section 140, be allowed to avail of input tax credit on goods (on which the duty of central excise or, as the case may be, additional duties of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975, is leviable) held in stock on the appointed day in respect of which he is not in possession of any document evidencing payment of central excise duty. However, in the instant case it is observed that the appellant were earlier registered under central excise regime holding AAACD7999QXD003 and AAACD7999QXD004. Further the appellant has not submitted or produced any procurement documents in respect of such goods (over which they have availed TRAN-2 credit), as for admissibility of Tran-2 credit verification of the relevant documents required.

In respect of transitional credit availed by the appellant amounting to Rs. 6,45,042/- under table 7(b) of Tran-1 form under Section 140(5)/140(7) of the CGST Act 2017 and admissibility of ITC, Section 140(5)/140(7) of the CGST Act 2017 provided that a registered person shall be entitled to take, in his electronic credit ledger, credit of eligible duties and taxes in respect of inputs or input services subject to the condition that the invoice or any other duty or taxpaying document of the same was recorded in the books of account of such person within a period of thirty days from the appointed day and the input tax credit on account of any services received prior to the appointed day by an Input Service Distributor shall be eligible for distribution as credit under this Act, within such time and in such manner as may be prescribed, even if] the invoices relating to such services are received on or after the appointed day. However it is observed that as per table 7b of the TRAN-1 form filed by the appellant, invoice is issued on 27.11.2017 whereas the entry in books of account is made on



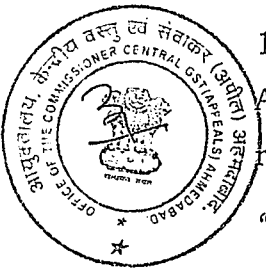
30.08.2017. As per Section 140(5), such entry should be recorded into books of account within 30 days of the appointed day ie. by 31.07.2017.

12. In view of the above, it is observed that in order to ascertain/verify the admissibility of the Transitional Credit availed, the appellant was requested to submit the documents based on which they had availed the said transitional credit in Tran-1 however, the appellant failed to produced the relevant documents at the time verification of Trans-1 conducted by Jurisdictional Range Superintendent and before the Adjudicating Authority. In the verification report also it has been observed that in absence of verification of admissibility of the transitional credit availed by the appellant, the hole of the transitional credit amounting to Rs. 42,01,281/- availed in their electronic Credit ledger, availed through Tran-I has been rejected.

13. Further appellant contended that they have not availed credit wrongly. Their availment of credit is as per the provisions. In such circumstances, the question of the imposition of penalty does not arise. However, it is observed that appellant has contravened the provisions of Section 140 of the CGST act 2017 by availing transitional credit amounting to Rs. 42,01,281/- availed in their electronic Credit ledger. The appellant also raised objections regarding proposing penalty under Section 73(9) and 122(2)(a) of the CGST Act, 2017. However, as per Section 75(13) of the CGST Act, 2017 read with Section 75(13) of GGST Act, 2017 – General provisions relating to determination of tax as under –

“Section 75(13) :- Where any penalty is imposed under section 73 or section 74, no penalty for the same act or omission shall be imposed on the same person under any other provisions of this Act-“.

In this regard, I uphold the penalty under Section 73(9) of CGST Act, 2017 and **hold that no penalty under Section 122(2)(a) of the CGST Act, 2017 can be imposed in terms of Section 75(13) of the CGST Act, 2017 read with similar provision under Section 75(13) of SGST Act,2017.** In view of the above I find that the appellant has violated the provisions of Section 140 of the CGST Act 2017 and hence liable to reverse/pay the transitional credit of Rs. 42,01,281/- under Section 73 of the CGST Act 2017 alongwith interest under Section 50 of the CGST Act 2017 and penalty under Section 73 of the CGST Act 2017 @ 10% of the amount payable.



14. 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. However I find that penalty can be imposed under Section 73(9) of CGST Act, 2017 @ 10% of the demand confirmed only and no ^{seprati} penalty under Section 122(2)(a) of the CGST Act, 2017 can be imposed in terms of Section 75(13) of the CGST Act, 2017 read with similar provision under Section 75(13) of SGST Act,2017. Accordingly, the impugned order of in original is modified to 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.

Asaveer
08/05/2024
(Adesh Kumar Jain)

Joint Commissioner (Appeals)

Date: 08.05.2024

Attested

Sandheer Kumar
08/05/24

(Sandheer Kumar)
Superintendent (Appeals)

By R.P.A.D.

To,
M/s. Dr. Reddys Laboratories Limited,
C/o Kanchan Pharma House, NH 08,
Plot No. 6,7,12,13, Property No. 5589,
PO Aslali, Ahmedabad, Gujarat-382427.

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 Deputy Commissioner, CGST, Division-IV, Ahmedabad South.
5. The Deputy Commissioner (RRA), CGST, Ahmedabad South.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad.
7. Guard File.
8. P.A. File.

