



सत्यमेव जयते

आयुक्तकाकार्यालय  
Office of the Commissioner  
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय  
Central GST, Appeal Ahmedabad Commissionerate  
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.  
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(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/1307/2024   5297 to 5303
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-CGST-001-APP-JC-44/2024-25 and 24.05.2024
(ग)	पारित किया गया / Passed By	श्री आदेश कुमार जैन, संयुक्त आयुक्त (अपील) Shri Adesh Kumar Jain, Joint Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	24.05.2024
(ङ)	Arising out of Order-In-Original No. 08/CGST/Div-II/OIO/AAS/2023-24 dated 27.12.2023 passed by The Superintendent, CGST, Range-II, Division-II, Ahmedabad-South Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Triveni Engineering (Balraje Baban Rao Thorbole) (GSTIN: 24ADLPT7897A1Z2) Plot No. 1518, GIDC Estate, Phase-3, Vatva, Ahmedabad, Gujarat-382445

(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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> 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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> .



ORDER-IN-APPEAL

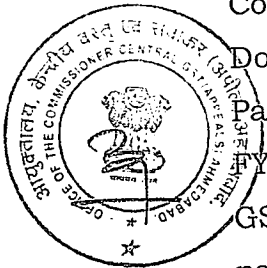
BRIEF FACTS OF THE CASE:

M/s. Triveni Engineering (Trade Name: Balraje Baban Rao Thorbole) (GSTIN-24ADLPT7897A1Z2) Situated at Plot No.1518, GIDC Estate, Phase-3, Vatva, Ahmedabad, Gujarat, 382445 (hereinafter referred to as the "Appellant") has filed appeal against Order-in-Original No.08/CGST/Div-II/OIO/AAS/2023-24 dated 27.12.2023 (herein after referred as the "impugned order") passed by the Superintendent, CGST & C.Ex., Range-II, Division II, Ahmedabad-South Commissionerate, Ahmedabad (hereinafter referred to as the 'adjudicating authority')

2. Brief facts of the case are that the Appellant are engaged in the taxable supply of Machinery, Plant or Laboratory Equipment, Whether or Not Electrically Heated (Excluding Furnaces, Ovens And Other Equipment of Heading 8514), For The Treatment Of Materials by a Process involving a Change Of Temperature Such as Heating, Cooking, Roasting, Distilling, Rectifying, Sterilising, Pasteurising, Steaming, Drying, Evaporating, Vaporising, Condensing or Cooling, Other Than Machinery or Plant of a Kind Used 'For Domestic Purposes, instantaneous Or Storage Water Heaters, Non-Electric - Parts, Other falling under Ch 84. During the scrutiny of GST Returns for the FY 2018-19 (Report No. 201), some discrepancies were noticed in respect of GST Returns under Section 61 of the CGST Act, 2017 of the Appellant for the period from April-2018 to March 2019, on the basis of the data available in AIO system, therefore Notice for intimating discrepancies in FORM GST ASMT-10 dated 30.03.2023 was issued to the appellant, further, Form DRC-01 A dated 13.06.2023 was also issued but the appellant did not submit any reply. Hence a Show-cause-notice dated 31.07.2023 was issued to the appellant.

3. The adjudicating authority passed the following order:

- "(i) I confirm the demand and order to recover Input Tax Credit of Rs.7,91,982/- on account of excess availment and utilization in GSTR-3B as compared to the ITC available in GSTR-2A and should be recovered from them under the provisions of Section 73(1) of the CGST Act, 2017. However, ITC worth Rs.3,79,830/- already reversed is ordered to be appropriated;
- (ii) I confirm the demand of Interest Rs.1,65,050/- and should be recovered under section 50(1) of the CGST Act, 2017;



(iii) I disallow and confirm the demand and order to recover ITC amounting to Rs.1,73,634/- received from suppliers whose registrations have been cancelled retrospectively, from them under section 73(1) of the CGST Act, 2017;

(iv) I disallow and confirm the demand and order to recover Input Tax Credit amounting to Rs.8,17,515/- received from taxpayers who have not filed -GSTR-3B from them under section 73(1) of the CGST Act, 2017;

(v) I order that interest at appropriate rate should be charged and recovered from them under Section 50 of the-CGST Act, 2017 on the amount mentioned at (i), (iii) and (iv) above; However interest worth Rs.55,098/- already ordered to be appropriated paid towards amount at (i) is ordered to be appropriated.

(vi) I impose penalty of Rs.1,78,313/- upon them and to be recovered from them under the provisions of section 73(9) of the CGST Act, 2017 read with Section 122(2)(a) of the Act, 2017 on the amount mentioned at (i), (iii) and (iv) above; However penalty worth Rs. 13,776/- already paid towards amount at (i) is ordered to be appropriated.

(vii) I do not impose any penalty under the provisions of Section 122(1)(IA) of the CGST Act, 2017 as discussed in para 16 and 16.1 above.

(viii) I do not impose any penalty under the provisions of Section 122(3)(d) of the CGST Act, 2017 as discussed in para 17 and 17.1 above.”

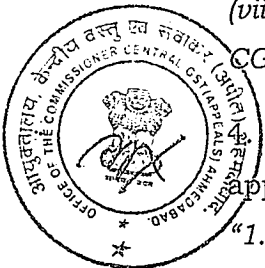
Being aggrieved with the impugned order, the Appellant filed the present appeal on 22.01.2024 on the grounds that:

“1. The department Confirm the demand (order Point No. II) Interest amount of Rs.1,65,050/- but it is for the year 2018-19 to 2021-22 i.e. for 3 years out of which Rs.59,678/- is only for the period 2018-19 and balance amount of Rs.1,05,372/- for the period 2019-20, 2020-21 and 2021-22 already paid by me.

Interest Rs.55,098/- already paid by me for the year 2018-19 and the order of adjustment of interest passed by the department in the order point number (V) so I need to pay interest of Rs. Rs.4580/- for the period 2018-19 instead of Rs.1,65,050/-.

Interest for the period 2019-20, 2020-21 and 2021-22 already paid by me and copy of the DRC-03 enclosed herewith.

2. The department disallowed (order Point No.III) and confirm and order to recover ITC of Rs.1,73,634/- of the suppliers whose GST numbers are cancelled. The department not clearly mentioned the suppliers whose GST number is cancelled so ITC was disallowed as a result I found out the cancelled GST



number of the suppliers who provide me services/ material (purchase) during the period 2018-19 and details of suppliers enclosed herewith.

All the suppliers cancelled their GST certificate after financial year 2018-19 and I have invoices of all the suppliers and also make payment according to invoice raised by the suppliers.

In an important decision, the Calcutta High Court ('HC') in the case of Gargo Traders vs Joint Commissioner of State Tax (WPA 1009 of 2022), held that GST authorities should allow Input Tax Credit ('ITC') in case of a genuine transaction where supplier GSTIN is cancelled retrospectively.

The input tax credit create doubt and required to prove those gst number cancelled retrospectively but in my case all the GST number not cancelled retrospectively but cancelled after financial year 2018-19 so ITC of the suppliers

whose GST number cancelled allowable to me.

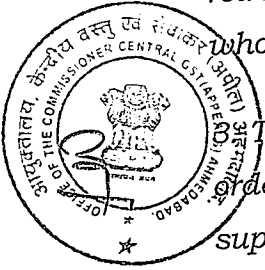
The department disallowed (order Point No. 1V) and confirm the demand and order to recover ITC of Rs. 8,17,515/- due to non-filing of GSTR3B by the suppliers. The firm availed ITC credit according to purchase / service availed during the year 2018-19. The department disallowed ITC of Rs. 8,17,515/- due to non-filing of GSTR3B by the suppliers but the department not mentioned name of the suppliers in the show cause notice as a result I have download GSTR2A for the period 2018-19 in which I have not found any suppliers who have not filled their GSTR3B in that financial year 2018-19.

I have also replied in show cause notice issued by the superintendent, Range II, Division - II, Central GST Ahmedabad - South, that

During the financial year 2018-19 we have been purchasing goods or received services in which all input credit received by us reflected in GSTR2A and all suppliers filled their GSTR3B so we are enclosing herewith purchase register and GSTR2A in which GSTR3B filling status is Yes.

Sometime GSTR3B flag show in GST website due to the suppliers choose their return filling period quarterly as a result sometimes GSTR3B status in the middle month show GSTR3B not filled but same will be change in the quarter end GSTR3B filling status becomes yes even though the department disallowed ITC of Rs.8,17,515/-.

Herewith I am enclosing GSTR2A for the period 2018-19 in which all the suppliers filled their GSTR3B flag show YES. so, we are requesting you to please



remove GST demand / reverse ITC amount of Rs. 8,17,515/- due to suppliers not filled their GSTR3B.

4. The department impose penalty of Rs.1,78,313/- under section 73(9) of the CGST Act, 2017. As per section 73(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. Penalty impose under section 73 (9) is depends upon the tax not paid by me during the period 2018-19 so amount of unpaid tax amount still not finalised so penalty amount may be reduced due to appeal file against order passed by the department.

The appellant further prays that :

1. Reduced the interest amount to the extent I have already paid to departments.
2. Allowed ITC of Rs. 1,73,634/- of the suppliers whose GST numbers are cancelled but not retrospectively cancelled by the department.
3. Allow ITC of Rs. 8,17,515/- due to non-filing of GSTR3B by the suppliers but same already filled by the suppliers even though department disallowed the ITC.
4. Reduce penalty amount to the extent of unpaid GST amount."

#### 5. Personal Hearing:

Personal Hearing in the matter was held on 15.03.2024, wherein Shri Sohanlal Prajapati, Chartered Accountant appeared in person on behalf of the 'Appellant' as authorized Representative before the appellate authority. He submitted that the Demand Ordered at (i) & (ii) is accepted and paid (details have been submitted during P.H.) (iii) Registration cancelled after FY 2018-19 and no details have been provided, therefore cannot be ascertained on which invoices ITC not admissible (iv) It is submitted that as downloaded from portal and it is found and can be ascertained that in all cases as per GSTR-2A, GSTR-3B by the respective supplier has been filed. It may be because of late filing or Quarterly Tax payer. No specific data was provided with SCN, (v) He further requested to drop penalties in view of above submissions and (vi) Reiterated the written submissions and requested to allow appeal.

#### 6 Discussion and Findings:

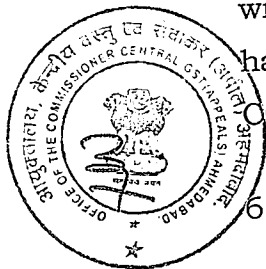
6.1. I have carefully gone through the facts of the case and the submissions made by the Appellant and find that the, appellant is mainly contesting with, that ITC of Rs.1,73,634/- disallowed in r/o suppliers whose GST numbers are

cancelled are not mentioned in the SCN/impugned order, further in respect of ITC disallowed of Rs.8,17,515/- due to non filing of GSTR-3B by the suppliers, the department has not mentioned name of the suppliers in the SCN/impugned order and with regard to the penalty imposed vide the impugned order.

6.2 So the issue to be decided in the present appeal is:

Whether the order passed by the adjudicating authority is proper or otherwise?

6.3 At the foremost, I observe that in the instant case the "impugned order" is of dated 27.12.2023 and the present appeal is filed online on 16.01.2024. As per Section 107(1) of the CGST Act, 2017, the appeal is required to be filed within three months time limit. I observe that in the instant case the appeal has been filed within normal period prescribed under Section 107(1) of the CGST Act, 2017. Accordingly, I am proceeding to decide the case.



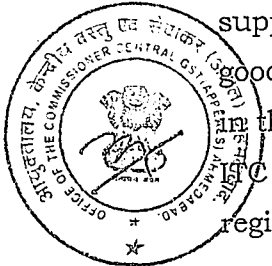
6.4 In the instant case, I observe that :

(A) the demand of ITC Rs.1,73,634/- availed by the Appellant during the year 2018-19, on the invoices issued from their registered suppliers whose registrations have been cancelled retrospectively, is confirmed by the adjudicating authority as the conditions stipulated under Section 16(2)(a) and 16(2) (c ) of the CGST Act, 2017 have not be fulfilled. Further it is observed that the invoices against which they have availed ITC during the year 2018-19 are issued by non-existent entities whose GST registrations were cancelled retrospectively, therefore it appeared to the adjudicating authority that the persons who had supplied the goods or services to the appellant had not paid the tax to the Government account on the entire value and thus the condition of Section 16(2) (C) of the CGST Act, 2017 is not satisfied. Further the adjudicating authority has also observed that the appellant was not in possession of tax invoice or debit note or any tax paying document issued by a supplier as stipulated under Section 16(2) (a) of the Act, in respect of ITC availed and that onus to prove the eligibility of input tax credit lies with the appellant and that the appellant has failed to prove the same.

6.5 I observe that neither in the SCN nor in the impugned order, it has been clearly alleged/mentioned the details of the Invoices issued by supplier whose registrations have been cancelled retrospectively, i.e. Invoice Nos. and dates,

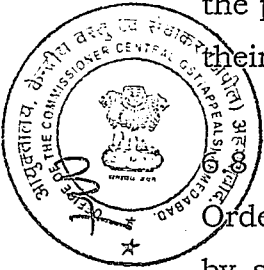
Suppliers' name who issued these invoices against which the appellant has availed ITC of Rs.1,73,634/-. Further, there is also no mention in the SCN/OIO the details of ITC availed by the appellant in respect of which the appellant was not in possession of Tax invoice or Debit Note. The appellant in their submissions have submitted that as the Department has not clearly mentioned suppliers whose GST number is cancelled as a result of which ITC was disallowed. Further, they found all the suppliers who provided the appellant material/services in FY 2018-19 and found that their GST registration has been cancelled after FY 2018-19 and that they are in possession of invoices of all the suppliers and made payment according to the invoices raised by the suppliers. Further they have relied upon the decision in case of Garco Traders Vs Joint Commissioner of State Tax (WPA 1009 of 2022) wherein it has been held that GST authorities should allow Input Tax Credit in case of genuine transaction where supplier GSTIN is cancelled retrospectively.

6.6 From the above, I observe that the SCN/impugned OIO issued is baseless as the amount of ITC alleged/demand confirmed and ordered to be recovered in respect of ITC of Rs.1,73,634/-availed by the appellant is not supported by the details of Invoices, names of suppliers who have supplied the goods to the appellant during the period 2018-19. The impugned order passed in this regard, states that the invoices against which the appellant have availed ITC during the year 2018-19 are issued by non-existent entities whose GST registrations were cancelled retrospectively and also states that the appellant was not in possession of tax invoice or debit note or any tax paying document issued by a supplier as stipulated under Section 16(2) (a) of the Act. However, it is observed that the issue is nonpayment /reversal of ITC received from suppliers whose registrations have been cancelled retrospectively. Therefore, I find it complex to decide the issue as the SCN is issued vaguely without clearly pointing out the allegation on the appellant. Merely mentioning in the impugned order that *"I find that during the period 2018-19, the said assessee have availed the ITC amounting to Rs.1,73,634/- from registered suppliers whose registrations have been cancelled retrospectively, therefore ITC availed on the strength of invoices issued by captioned suo-moto cancelled units is not available to the Taxpayer by virtue of Section 16 of the CGST Act, 2017"* is not sufficient to prove that the appellant have availed ITC wrongly. To allege, first of all the SCN should contain the details of suppliers, invoice numbers with date, the amount of CGST/SGST/IGST involved etc. on the basis of which the appellant have availed the said ITC.



6.7 I further, observe that :

(B) As regards to demand confirmed of Rs.8,17,515/- against the ITC received from the Taxpayers who have not filed GSTR-3B Returns, I observe that the demand is simply confirmed on the basis that the supplier has not filed GSTR-3B Returns under Section 39 i.e. the tax charged in respect of such supply has not been actually paid to the Government account by the supplier, which is one of the conditions of eligibility for availing ITC under Section 16 (c) of the CGST Act, 2017. Further, that the appellant has not proved that they are eligible to avail the said ITC as per the provisions of Section 155 of the CGST Act, 2017. The appellant however has contested that the Department has not mentioned name of suppliers in the SCN as a result, they have downloaded GSTR-2A for the period 2018-19 in which they did not find any suppliers who have not filed their GSTR-3B Returns in the said Financial Year.



In this regard, I observe that neither in the SCN nor in the impugned Order, it has been clearly alleged/mentioned the details of the Invoices issued by such suppliers, i.e. Invoice Nos. and dates, Suppliers' name who issued these invoices but not filed GSTR-3B Returns, against which the appellant have availed ITC of Rs.8,17,515/-. Merely mentioning in the impugned order that *"I find that during the period 2018-19, the assessee have received and availed the ITC amounting to Rs.8,17,515/- from registered suppliers who have not filed GSTR-3B returns, it tentamount that when the supplier has not filed GSTR-3B then they have not discharged their liability. In nut shell the Tax charged in respect of supply is actually not paid to the Government and supplier has not furnished return under Section 39. Therefore, the assessee is not eligible to avail said ITC for such supply"* is not sufficient to prove that the appellant have availed ITC wrongly. To allege, first of all the SCN should contain the details of suppliers, invoice numbers with date, the amount of CGST/SGST/IGST involved etc. on the basis of which the appellant have availed the said ITC.

6.9 Since the demand raised in respect of (A) and (B) above is baseless and the same is simply confirmed vide the impugned OIO, the comments of the adjudicating authority were called for. The adjudicating authority vide his letter dated 02.05.2024 has submitted that in both these issues, demand raised vide the show-cause-notice was as per the letter No. DGARM/Committee/GST Return/154/2022 dated 02.11.2022 issued by the Additional Director General,



Directorate General of Analytics & Risk Management, New Delhi wherein the Return data has been shared, in respect of the appellant, however the details of suppliers whose registration were cancelled and who have not filed GSTR-3B Returns have not been mentioned in the said data.

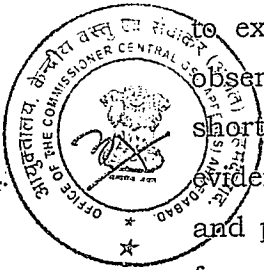
6.10 From the copy of the reference letter of the Additional Director General, Directorate General of Analytics & Risk Management, New Delhi, it is observed that the following directions were conveyed:

*"The uploaded GSTIN data with respective Division/Range code is being shared with CGST Divisions as well as the Nodal Officer of the concerned Commissionerate. Although the due care has been taken while obtaining the data, the Range Officers are advised to verify the data while conducting the Scrutiny of the chosen Returns"*

6.11 It is observed that the adjudicating authority has not verified the data made available to them by the Directorate General of Analytics & Risk Management, New Delhi before issuance of the SCN and passing the impugned order. Data from DGARM is indicative and the assessing officer is duty bound to examine the data and conduct verification wherever required. But it is observed that the adjudicating authority has failed to establish any violation or short payment of tax and just mechanically confirmed the demand without any evidence put forth on records or establishing violation. Thus order is not legal and proper in the eyes of law. Therefore, a verification report was called for from the adjudicating authority who has submitted their reply vide letter F.No.AR-II/Div.II/Scrutiny/201B/Triveni/2022-23 dated 02.05.2024, wherein it has been submitted as under:-

*"Para No.2 : In Show Cause Notice, demand of ITC amounting to Rs.1,73,634/- received from Suppliers whose registrations have been cancelled retrospectively was raised as per the letter No. DGARM/Committee/GST Return/154/2022 dated 02.11.2022 issued by the Additional Director General, Directorate General of Analytics & Risk Management, New Delhi wherein ADG has shared the Return data to the field formation".*

*In the said list, ITC, amounting to Rs.1,73,634/- received from suppliers whose registrations have been cancelled retrospectively was mentioned . The details of the suppliers whose registration cancelled retrospectively were not mentioned in*



*the said data. Since the details of the suppliers not available, this office is not in a position to verify the same from the AIO System”.*

*Para No.3 : In show Cause Notice, demand of ITC amounting to Rs.8,17,515/- received from Taxpayers who have not filed GSTR-3B was raised as per the letter No. DGARM/Committee/GST Return/154/2022 dated 02.11.2022 issued by the Additional Director General, Directorate General of Analytics & Risk Management, New Delhi wherein ADG has shared the Return data to the field formation.*

*In the said list, ITC, amounting to Rs.8,17,515/- received from taxpayers who have not filed GSTR-3B was mentioned . The details of the taxpayers who have not filed GSTR-3B were not mentioned in the said data. Since the details of the suppliers who have not filed GSTR-3B, not available, this office is not in a position to verify the same from the AIO System”.*



6.12 As the above report was not satisfactory, a further report was called for from the adjudicating authority who has submitted their reply via email dated 17.05.2024, wherein it has been submitted as under:-

*“ With reference to your office mail dated 14.05.2024, it is to report that as per the GSTR-2A return for the period from April-2018 to March-2019 downloaded from AIO, all the registered suppliers shown in the GSTR-2A return have filed their GSTR-3B return. Further, GST registration of the registered suppliers have not been cancelled on or before the date of issue of Invoices.”*

6.13 In view of the above, it is observed from the verification report submitted by the adjudicating authority that Since (A) as per the GSTR-2A return for the period from April-2018 to March-2019 downloaded from AIO, all the registered suppliers shown in the GSTR-2A return have filed their GSTR-3B return and (B) GST registration of the registered suppliers have not been cancelled on or before the date of issue of Invoices. Therefore, I am of the view that the ITC availed by the appellant amounting to Rs.1,73,634/- received from suppliers whose registrations have been cancelled retrospectively and Rs.8,17,515/- received from taxpayers who have not filed GSTR-3B is found to be in order. Therefore I am of the view that the impugned OIO passed by the adjudicating authority is not proper and legal.

6.14 Further, as regards (C )Demand confirmed of (i) ITC of Rs.7,91,982/- on account of excess availment and utilization in GSTR-3B as compared to ITC available in GSTR-2A and the same is ordered to be recovered along with

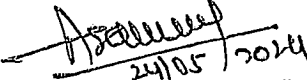
F.No. GAPPL/ADC/GSTP/1307/2024-Appeal

interest and penalty and (ii) Interest Rs.1,65,050/- on delayed payment of tax amounting to Rs.9,53,650/- during the period 2017-18 to 2021-22, the appellant have accepted the same and 'made payment, therefore I am not discussing the issues and the order passed by the adjudicating authority is upheld in this regard.

7. In view of above discussions, the impugned order passed by the adjudicating authority with regard to disallowing and confirmation of demand of recovery of ITC of Rs.1,73,634/- ( Rupees one lakh, seventy three thousand, six hundred and thirty four only) and Rs.8,17,515/- (Rupees Eight Lakhs, seventeen thousand, five hundred and fifteen only) along with interest and penalty, as discussed above, is set aside for being not legal and proper and accordingly, I allow the appeal of the "Appellant" to this extent only.

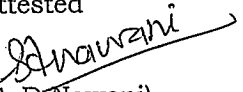
8. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

8. The appeal filed by the appellant stands disposed of in above terms.

  
(ADESH KUMAR JAIN)  
JOINT COMMISSIONER(APPEALS)  
CGST & C.EX., AHMEDABAD.

Date: .05.2024.

Attested

  
(S. D. Nawani)  
Superintendent,  
CGST & C.Ex.,  
(Appeals), Ahmedabad

By R.P.A.D.

To:

M/s. Triveni Engineering  
(Trade Name: Balraje Baban Rao Thorbole)  
Plot No.1518, GIDC Estate, Phase-3, Vatva,  
Ahmedabad, Gujarat, 382445 (GSTIN-24ADLPT7897A1Z2).

Copy to:

1. The Principal Chief Commissioner of CGST & C.Ex., Ahmedabad Zone.
2. The Commissioner, CGST & C.Ex., Appeals, Ahmedabad
3. The Pr./Commissioner, CGST & C.Ex, Ahmedabad- South Commissionerate.
4. The Dy./Assistant Commissioner, CGST & C.Ex., Division-II, Ahmedabad South Commissionerate.
5. The Superintendent, CGST Range-II, Division-II, Ahmedabad-South.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad, for publication of the OIA on website.
7. Guard File/ P.A. File.

