



सत्यमेव जयते

## केंद्रीय कर आयुक्त (अपील)

O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,

केंद्रीय कर भवन,  
सातवीं मंजिल, पोलिटेकनिक के पास,  
आम्बावाडी, अहमदाबाद-380015

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रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : V2(GST)185/Ahd-South/2018-19 | 10624 to 10628

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-03-2019-20  
दिनांक Date : 18-04-2019 जारी करने की तारीख Date of Issue 17/05/2019

श्री उमा शंकर आयुक्त (अपील) द्वारा पारित

Passed by Shri. Uma Shanker, Commissioner (Appeals)

ग Arising out of Order-in-Original No. 322/Div-V/DC/KN/2018-19 दिनांक: 29.01.2019 issued by Assistant Commissioner, Div-V, Central Tax, Ahmedabad-South

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent  
**Elegant Vinyl Pvt Ltd**  
**Ahmedabad**

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :  
**Revision application to Government of India :**

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4<sup>th</sup> Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रक्रिया ले दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।



2 ...

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

(c) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(क) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मेटल हॉस्पिटल कम्पाउण्ड, मेघानी नगर, अहमदाबाद-380016

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at O-20, New Metal Hospital Compound, Meghani Nagar, Ahmedabad : 380 016. in case of appeals other than as mentioned in para-2(i) (a) above.



The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

- (3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथार्थिती अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूचि-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथार्थिती निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

- (5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

- (6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇒ यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील दाखिल करने के लिए पूर्व शर्त बना दिया गया है .

For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

इस इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



### ORDER IN APPEAL

M/s. Elegant Vinyl Private Limited, Survey No-688/C, Vill-Kubadthal, Ahmedabad-382430 (hereinafter referred to as the 'appellant') has filed the present appeal against the following Order-in-Original (hereinafter referred to as 'impugned order') passed by the Deputy Commissioner, GST, Division-V, Ahmedabad South (hereinafter referred to as 'adjudicating authority');

Sr. No.	Order no. and Date of Form GST RFD 06	GSTIN No.	Period of dispute	Amount of refund claim	Amount sanctioned	Amount rejected
1	V/Div-V/GST-REFUND/ELEGANT/371/18-19 dated: 29.01.2019	24AAECE0590J2ZP	July-March of the FY 2017-18	Rs. 8356996/- (submitted revised refund claim for Rs. 6905999/-)	Rs. 5446151/-	Rs. 2910845 (Disputed amount - Rs. 1459848/-)

2. The facts of the case, in brief, are that the appellant had filed an application for refund on 30.11.2018 under section 54 (3)(ii) of the CGST Act, 2017 for refund of unutilized input credit accumulated due to inverted tax structure. On going through the said refund claim, some deficiencies had been noticed by the adjudicating authority and the same were intimated to the appellant vide deficiency memo in FORM-GST-RFD-03. Further, the appellant submitted the reply of the said deficiency memo along with the required supportive documents and stated that they have wrongly shown the excess ineligible Net ITC for the refund amounting to Rs. 1450997/-, which is not admissible for refund under inverted tax structure and the same may be deducted/rejected from their original claim for refund and accordingly they submitted revised GST RFD-01A reducing the inadmissible refund amount. Further, the adjudicating authority observed that the appellant's reply in respect of violation of Para-3.2 of the Circular No. 59/33/2018-GST dated 04.09.2018. was not satisfactory. It was also observed that the direction specified in the said Circular was not followed by the appellant and they have debited the whole amount from the State Tax portion only whereas the balance of Rs. 14,59,848/- was available in the Central Tax portion. Therefore, a notice for rejection in Form-GST-RFD-08 was issued to the appellant. The appellant submitted reply in the prescribed format of Form-GST-RFD-09 and on finding it complete as per the submitted documentary evidences, an acknowledgement in Form-GST-RFD-02 dated 28.01.2019 was issued to the appellant.

3. On going through the documents submitted with the claim, it was observed by the adjudicating authority that the appellant has filed refund application in proper form i.e. in GST-RFD-01A in GSTN portal and also debited the ITC amounting to Rs. 83,56,996/- [IGST- Rs. 0/-, CGST- Rs. 0/-, SGST- Rs. 8356996/-] from ITC credit ledger while claiming the refund thereof. Further, the Net ITC, Turnover of Inverted rated supply of goods, Adjusted total turnover balance of ITC available at the end of the tax period and at the end of the date of filing the claim have been verified with the data given in GSTR-3B, GSTR-1, RFD-01A and Statement-1A, ITC credit ledger, along with the other submitted documents with the refund claim and it was found



by the adjudicating authority that the appellant has submitted all the declarations as mentioned in Form RFD-01A and all the documents and records are in order.

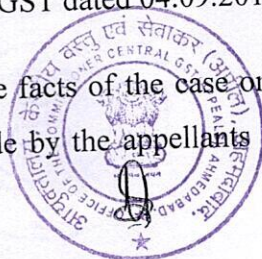
4. The adjudicating authority found that the maximum refund amount as per the formula prescribed under Rule 89(5) of CGST Rules, 2017 is Rs. 83,56,996/- and amount of refund claimed as per revised RFD-01A is Rs. 69,05,999/-. Further, it was found by the adjudicating authority that the direction specified in the Para-3.2 of the Circular No. 59/33/2018-GST dated 04.09.2018 was not followed by the appellant and they have debited the whole amount from the State Tax portion only whereas the balance of Rs. 14,59,848/- was available in the Central Tax portion in their electronic credit ledger at the time of filing the refund application. Therefore, the amount of refund sanctionable is restricted to Rs. 5446151/- (i.e. Rs. 6905999 – Rs. 1459848). Thus, an amount of Rs. 54,46,151/- (IGST- Rs. 0/-, CGST- Rs. 0/-, SGST- Rs. 5446151/-) was sanctioned to the appellant and an amount of Rs. 29,10,845/- (IGST- Rs. 0/-, CGST- Rs. 0/-, SGST- Rs. 29,10,845/-) was rejected under sub-section 5 of Section 54 of CGST Act 2017 read with Rule 92(2) of CGST Rules 2017 and out of this the amount of inadmissible ITC of Rs. 14,50,997/- was to be re-credited to the appellant under Rule 93(2) of CGST Rules 2017.

5. Feeling aggrieved, the appellant has filed the present appeal, against the rejection of the refund claim for the amount of Rs. 14,59,848/- on account of non-adherence to the direction specified in the Para-3.2 of the Circular No. 59/33/2018-GST dated 04.09.2018, on the grounds which are inter alia mentioned that:-

- a) The appellant has debited its Input Tax Credit ledger pertaining to SGST by Rs. 14,59,848/- as per provisions prescribed in section 54 (3)(ii) of the CGST Act, 2017 and Rule 89(3) of CGST Rules, 2017 for claiming refund of unutilized input tax credit on account of inverted tax structure and there is no violation of conditions/provisions prescribed in the law.
- b) The adjudicating authority has erred in holding that the appellant is bound to follow the advice prescribed vide Para 3.2 of Circular 59/33/2018-GST dated 04.09.2018.
- c) The manner of debiting the Input tax credit advised through the above Circular is beyond the provisions of the GST law effective as on date and accordingly not valid and no sustainability legally. The appellant is not at all required to follow the advice prescribed through the Circular.
- d) The appellant has placed reliance on the various case laws of 'A & M Design & Print Production Vs Union of India & Ors [2017(10) TMI 253- Delhi High Court]', 'The Commissioner of C.Ex., Bolpur Vs. Ratan Melting & Wire Industries [2008(10)TMI 5- Supreme Court of India', etc.

6. Personal hearing in the matter was held on 26.03.2019 wherein Shri. Nitesh Jain, CA, appeared on behalf of the appellant and reiterated the contents of appeal memorandum. Further, He referred the Circular No. 59/33/2018-GST dated 04.09.2018 in course of the hearing.

7. I have carefully gone through the facts of the case on records, grounds of appeal in the Appeal Memorandum, submissions made by the appellants at the time of personal hearing. I



find that the primary question for determination is whether the adjudicating authority was correct in rejecting the refund claim for the amount of Rs. 14,59,848/- or otherwise.

8. In the present case, I find that the adjudicating authority has rejected the refund claim on the ground that the direction specified in the Para-3.2 of the Circular No. 59/33/2018-GST dated 04.09.2018 was not followed by the appellant and they have debited the whole amount from the State Tax portion only whereas the balance of Rs. 14,59,848/- was available in the Central Tax portion in their electronic credit ledger at the time of filing the refund application. Adverting to the contentions of the appellant whereby they have vehemently argued that the adjudicating authority has erred in holding that the appellant is bound to follow the advice prescribed vide Para 3.2 of Circular 59/33/2018-GST dated 04.09.2018. The manner of debiting the Input tax credit advised through the above Circular is beyond the provisions of the GST law effective as on date and accordingly not valid and no sustainability legally. The appellant is not at all required to follow the advice prescribed through the Circular.

9. It shall be apt to reproduce the relevant paras of Circular No. 59/33/2018-GST dated 04.09.2018 which reads thus :-

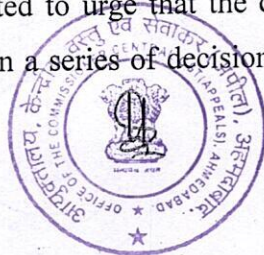
“ 3.2. After calculating the least of the three amounts, as detailed above, the equivalent amount is to be debited from the electronic credit ledger of the claimant in the following order:

- a) Integrated tax, to the extent of balance available;
- b) Central tax and State tax/Union Territory tax, equally to the extent of balance available and in the event of a shortfall in the balance available in a particular electronic credit ledger (say, Central tax), the differential amount is to be debited from the other electronic credit ledger (i.e., State tax/Union Territory tax, in this case).

3.3. The procedure described in para 3.2 above, however, is not presently available on the common portal. Till the time such facility is made available on the common portal, the taxpayers are advised to follow the order as explained above for all refund applications filed after the date of issue of this Circular. However, for applications already filed and pending with the tax authorities, where this order is not adhered to by the claimant, no adverse view may be taken by the tax authorities. ”

10. Thus, from the above, it may be noticed that the Central Board of Indirect Taxes and Customs (for short 'Board') has issued Circular No. 59/33/2018-GST dated 04.09.2018 wherein it has been clarified that the procedure described in para 3.2 of the Circular which is not presently available on the common portal and till the time such facility is made available on the common portal, the taxpayers are advised to follow the order/procedure as explained in para 3.2 of the said Circular for all refund applications filed after the date of issue of this Circular.

11. It is more than settled that the circulars issued by the Board are binding on the department and the department cannot be permitted to urge that the circulars issued by the Board are not binding on it. This has so been held in a series of decisions of the Hon'ble Supreme Court and



reference in this regard can conveniently be made to *Navnit Lal C. Javeri v. K.K. Sen* - AIR 1965 SC 1375, *Ellerman Lines Ltd. v. CIT* - (1972) 4 SCC 474, *K.P. Varghese v. ITO* - (1981) 4 SCC 173, *Union of India v. Azadi Bachao Andolan* - (2004) 10 SCC 1, *CCE v. Usha Martin Industries* - (1997) 7 SCC 47 = 1997 (94) E.L.T. 460 (S.C.), *Ranadey Micronutrients v. CCE* - (1996) 10 SCC 387 = 1996 (87) E.L.T. 19 (S.C.), *CCE v. Jayant Dalal (P) Ltd.* - (1997) 10 SCC 402 = 1996 (88) E.L.T. 638 (S.C.), *CCE v. Kores (India) Ltd.* - (1997) 10 SCC 338 = 1997 (89) E.L.T. 441 (S.C.), *Paper Products Ltd. v. CCE* - (1999) 7 SCC 84 = 1999 (112) E.L.T. 765 (S.C.) and *Dabur India Ltd. v. CCE* - (2004) 13 SCC 107 = 2003 (157) E.L.T. 129 (S.C.).

12. Further, in the case of *Commissioner of Customs Vs. Indian Oil Corporation Ltd.* [2004 (165) E.L.T. 257 (S.C.)], the Hon'ble Supreme Court after examining the entire case law culled out the following principles (para 12):

“(1) Although a circular is not binding on a court or an assessee, it is not open to the Revenue to raise a contention that is contrary to a binding circular by the Board. When a circular remains in operation, the Revenue is bound by it and cannot be allowed to plead that it is not valid nor that it is contrary to the terms of the statute.

(2) Despite the decision of this Court, the Department cannot be permitted to take a stand contrary to the instructions issued by the Board.

(3) A show cause notice and demand contrary to the existing circulars of the Board are *ab initio* bad.

(4) It is not open to the Revenue to advance an argument or file an appeal contrary to the circulars.”

13. Similar reiteration of law can be found in latter judgments of:

- (i) the Hon'ble Supreme Court in *Union of India and others v. Arviva Industries India Limited and others* - (2014) 3 SCC 159 = 2007 (209) E.L.T. 5 (S.C.) = 2008 (10) S.T.R. 534 (S.C.) and
- (ii) the Hon'ble High Court of Himachal Pradesh in the case of *Commissioner of Central Excise Versus Auro Weaving Mills* [2017(345)E.L.T.350(H.P.)].

14. In view of the aforesaid exposition of law, it is evidently clear that the circular issued by the Board cannot be assailed by the appellant herein. Further, there can be no dispute that in terms of the said circular, there was no discretion vested with the sanctioning authority to give the refund where the direction specified in the Para-3.2 of the Circular No. 59/33/2018-GST dated 04.09.2018 was not followed by the appellant and they have debited the whole amount from the State Tax portion only whereas the balance of Rs. 14,59,848/- was available in the Central Tax portion in their electronic credit ledger at the time of filing the refund application.



15. In view of the above, I hold that the appellant's contentions cannot be accepted and thus, the appeal filed by the appellant is rejected.

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

16. The appeal filed by the appellant stand disposed of in above terms.

*U. Shankar*  
(उमा शंकर)

प्रधान आयुक्त (अपील्स)



Attested

*Vinod Lukose*  
(Vinod Lukose)  
Superintendent (Appeals)  
Central Tax, Ahmedabad

**To,**

M/s. Elegant Vinyl Private Limited,  
Survey No-688/C, Vill- Kubadthal,  
Ahmedabad-382430.

Copy to:

- (1) The Chief Commissioner, Central GST, Ahmedabad Zone.
- (2) The Commissioner, Central GST, Ahmedabad South.
- (3) The Deputy Commissioner, Central GST, Division-V, Ahmedabad South.
- (4) The Asstt. Commissioner(System), Central GST HQ, Ahmedabad.  
(for uploading the OIA on website)
- (5) Guard file
- (6) P.A. file.