



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
☎ 26305065-079 : टेलिफैक्स 26305136 - 079 :



स्पीड पोस्ट

- क फाइल संख्या : File No : V2(ST)180/Ahd-South/2018-19 / 12852 70 12856
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-053-2019-20
दिनांक Date : 24-10-2019 जारी करने की तारीख Date of Issue 01/11/2019
- श्री गोपीनाथ आयुक्त (अपील) द्वारा पारित
Passed by Shri. Gopi Nath, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. CGST/DEM/04/BSM/AC/DIV-VIII/18-19 दिनांक: 29.11.2018
issued by Assistant Commissioner, Div-VIII, CGST, Ahmedabad-South
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
Vodafone Idea 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, 4th 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 के 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.



(क) 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।

(A) 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.

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

(B) 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।

(c) 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 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd floor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad : 380004. 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 यथास्थिति 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 अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति 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 अपीलो 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।

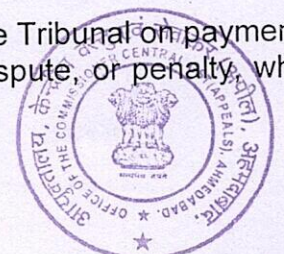
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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 Vodafone Mobile Services Ltd (now known as Vodafone Idea Ltd), Vodafone House, Corporate Road, Prhladnagar, Off Sarkhej Gandhinagar Highway, Ahmedabad [hereinafter referred to as M/s VMSL"] has filed this appeal against order-in-Original No.CGST/DEM/04/BSM/AC/Div-III/18-19 dated 29.11.2019 [hereinafter referred to as "impugned order"] passed by the Assistant Commissioner of CGST, Division VIII, Ahmedabad South [hereinafter referred to as "adjudicating authority"].

2. Briefly stated, the facts of the case are that M/s VMSL is a registrant of service tax with Commissioner of Service Tax, New Delhi and also obtained centralized registration at the above address. They were availing Cenvat credit on input services and utilizing the same towards payment of output services. They availed Cenvat credit on invoices of one of the input services i.e 'Manpower Recruitment or Supply Agency Services' provided by M/s BVI HR Practice Private Ltd [for short-M/s BVI], New Delhi, a Limited Company incorporated under the Companies Act. During the course of investigation of M/s BVI, the Directorate General of Central Excise Intelligence (DGCEI), New Delhi observed that M/s BVI were providing service of 'Manpower Recruitment or Supply Agency's Service' to M/s VMSL from the premises viz. A-1, Sector -10, Noida (UP) which was not registered with the department and issued Cenvatable input invoices in respect of the said services from the said premises. As it appeared that M/s VMSL have contravened the provisions of Rule 3 and Rule 9 of Cenvat Credit Rules, 2004 (CCR) by wrongly availed and utilized the Cenvat Credit, a show cause notice No.574/CE/259/2011/Part VI/NV-19691 dated 16.07.2012 was issued to M/s VMSL for recovery of Cenvat Credit of Rs.35,03,910/-wrongly availed during October 2007 to April 2011 with interest and imposition of penalty under Rule 15(3) of CCR read with Section 78 of Finance Act, 1994 (FA). The said show cause notice also proposes for imposition of penalty on M/s BVI and Shri Manishkumar Goyanga, Deputy GM (Finance) of M/s VMSL under Rule 15A of CCR; Shri Madhur Srivastav and Shri Rajiv Semwal, Directors of M/s BVI under Rule 26 of Central Excise Rules, 2002 (CER).

2.1 Later on, vide impugned order, the adjudicating authority has confirmed the demand with interest as alleged on M/s VMSL and imposed penalty of Rs.35,03,910/-. The adjudicating authority has also imposed penalty of Rs.35,03,910/- each on Shri Madhur Srivastav and Shri Rajiv Semwal, Directors of M/s BVI and Rs.5,00,000/- on Shri Manishkumar Goyanga, Deputy GM (Finance) of M/s VMSL.

3. Aggrieved with the impugned order, M/s VMSL has filed the instant appeal on the grounds that:



- The only condition required to be fulfilled for availment of Cenvat Credit in respect of input service is payment of value of the input service and service tax as is indicated in the invoice referred to in Rule 9 of CCR to the vendor; that they had availed the credit on the basis of valid documents issued by the service provider.
- Provisions of CCR do not require service recipient to ensure payment of service tax/compliance of provisions of CCR by the provider of input service.
- There is no suppression of facts or contravention of any provisions with intent to evade payment of service tax.
- The notice is barred by limitation and consequently, the proceedings resulting there from are void-ab-intio.
- No penalty should be levied on the employee of the appellant.
- The Commissioner (Appeals), Mumbai, vide OIA dated 28.05.2018 has passed an order in favour of M/s Vodafone India Ltd on identical issue; that the Commissioner (Appeals) has held that the invoices issued by M/s BVI contains all required particulars as per Rule 4A of STR; that M/s Vodafone India Ltd were not arty to the non-payment of service tax by M/s BVI.
- They further relied on other case laws

4. Hearing in the matter was held on 19.08.2019. Shri Sidharth Nanda, AGM-Taxation of M/s VMSL appeared for the same and reiterated the submission of appeal memo for consideration.

5. I have carefully gone through the facts of the case on records, submissions made by M/s VMSL in the appeal memorandum as well as at the time of personal hearing. The issue to be decided in the matter is as to whether the Cenvat credit of Rs. 35,03,910/-availed by M/s VMSL towards input service, on the basis of invoice issued by M/s BVI who had not paid the service tax, is correct or otherwise.

6. At the outset, I find that M/s VMSL were availing Cenvat credit on the invoices of input services viz. "Manpower Recruitment or Supply Agency's Service" issued by M/s BVI and utilizing the same towards payment of their output services. I find that the investigation conducted by DGCEI at the end of M/s BVI found that M/s BVI were providing the said service from their unregistered premises to their customers and not paying any service tax though they issued taxable invoices. M/s VMSL were one of the customers, to whom M/s BVI had provided said service by raising such input invoices. The DGCEI further found that M/s VMSL in collusion with M/s BVI suppressed the fact that M/s BVI issued invoices without payment of service tax from unregistered premises to them to avail inadmissible Cenvat credit.

7. M/s VMSL contended that they have received the said services under the cover of proper invoices issued by the service provider i.e M/s BVI showing service tax registration number and due service tax; that in the circumstances, M/s BVI has



not paid any service tax shown in the invoices is not their responsibility and department remedy lies with M/s BVI end.

8. It is an admitted fact that M/s VMSL have received the service of "Manpower Recruitment or Supply Agency's service" from the service provider viz., M/s BVI under a valid document viz. service tax paid invoices. I find that the only allegation in the impugned order against M/s VMSL is that they contravened the provisions of Rule 3 and 9 of Cenvat Credit Rules, 2004 (CCR), in as much as they have taken and utilized Cenvat Credit which was not admissible as the service provider has issued fraudulent invoices to them; that they contravened the said Rule by not procuring the proper and valid service tax paid invoice to avail the credit; not confirming/ensuring proper registered address mentioned on the invoices as required under Rule 4 of STR; and by not confirming the payment of service tax to the Government ex-chequer as required under law.

9. In the instant case, I find that M/s VMSL has taken Cenvat credit on a valid taxpaying documents as prescribed under Rule 4A of STR. On perusal of invoices issued by M/s BVI, I find that the said documents contain all particulars including service registration number of M/s BVI. In the instant case, it is evident that the value of service along with service tax indicated in the invoices were paid by M/s VMSL to the service provider M/s BVI and the said invoices issued by the service provider contains details of all particulars as prescribed in Rule 4A of Service Tax Rules, 1994. I find that the period involved in the instant case is from 2007 to April 2011. Vide notification, 10/2007-CE (NT) dated 01.03.2007, amendment has been made in various provisions of CCR. Vide said notification, for sub Rule (2) of Rule 9 of CCR substituted that

"(2) No CENVAT credit under sub-rule(1) shall be taken unless all the particulars as prescribed under the Central Excise Rules, 2002 or the Service Tax Rules, 1994, as the case may be, are contained in the said document:

Provided that if the said document does not contain all the particulars but contains the details of duty or service tax payable, description of the goods or taxable service, assessable value, name and address of the factory or warehouse or premises of first or second stage dealers or provider of taxable service, and the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, is satisfied that the goods or services covered by the said document have been received and accounted for in the books of the account of the receiver, he may allow the CENVAT credit";

10. Further, Rule 15 (1) of CCR also has been amended w.e.f from 01.03.2007, vide notification No.10/2007-CE NT). From 01.03.2007, the said rule has been amended for the words, "without taking reasonable steps to ensure that appropriate duty on the said input or capital goods has been paid as indicated in the document accompanying the input or capital goods specified in rule 9 or contravenes", as "in contravention of". From the above, it is evident that the

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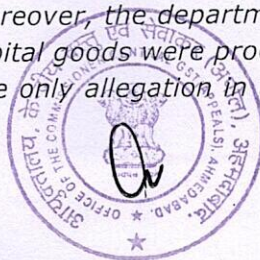
service recipient is not responsible to ensure the payment of service tax by the service provider and ensure the compliance of other provisions of the CCR such as registration of the premise etc. In the circumstances, the allegation on M/s VMSL that availment of Cenvat credit on the basis of invoices where service tax has not been paid by the service provider is incorrect as per law and is fallacious and unfounded. Further, even though Rule 9(6) of CCR stipulates that the burden of proof regarding the admissibility of the Cenvat credit shall lie upon the manufacturer or provider of output service taking such credit, the recipient of service can take only such measures which are in its control and if conditions for admissibility of credit as prescribed under Rule 4A of STR and provisions of CCR have been fulfilled, the credit cannot be denied.

11. In this context, I rely on the decision of Hon'ble Tribunal, New Delhi in the case of M/s Allspheres Entertainment Pvt Ltd [2016 (41) STR 104]. The Hon'ble Tribunal held that the services covered by document received and accounted for in books of account of receiver and in absence of any dispute regarding availment of services and utilization for payment of Service Tax or proper accounting of same, denial of Cenvat credit of Service Tax paid is unjustified. The relevant para reads as under:

"5. In the show cause notice, there is no allegation that the input services were not received/utilized by the appellant. So also there is no dispute that such input services were not properly accounted. In the absence of any such dispute regarding availment of services and their utilization for payment of service tax or proper accounting of the same, the denial of Cenvat credit of service tax paid by Nainital office of the appellant on the sole ground that the invoices issued are in the name of the appellants' unregistered office at Delhi is unjustified. The head office which is registered with the Department has discharged the service tax liability. The defects in the invoices are only procedural lapse or rather a curable defect. In such circumstances, I am of the view that denial of Cenvat credit by the authorities below is not justified"

Applying the ratio of the above decision, I find that the adjudicating authority has passed the impugned order without considering the facts of the provisions of CCR and mis-interpretation of law. In the instant case, I stated above, M/s VMSL has taken and utilized the credit on the basis of valid taxpaying documents and in the circumstances, if at all any demand is to be made that is to be made against the service provider i.e M/s BVI. I find that the Hon'ble Tribunal, Delhi in the case of M/s Tarsen Polyfab Pvt Ltd [2011 (264) ELT 225] has decided a similar issue which reads as under:

"4. Heard both sides. I have carefully examined the submissions made by both sides and the statement of the appellants during the course of investigation and the show cause notice also. There is no allegation against the appellants that the capital goods in question which were procured against the said invoices were not available in the factory of the appellants. Moreover, the department has not corroborated with any evidence from where these capital goods were procured, if they are not procured against the impugned invoices. The only allegation in this case that the supplier has



done some 'ghapla' of central excise duty. In that case, if at all any demand is to be made that is to be against the supplier M/s. Hindustan Electronics. The appellants have taken due care while procuring capital goods. Hence, in the facts and circumstances of this case, the duty demand and penalties are not sustainable."

12. Apart from above decision, I find that the Hon'ble Supreme Court in the case of CCE, Jalander V/s Kay Kay Industries [2013 (295) E.L.T. 177 (S.C.)] has held that lapse of seller was not pre-condition postulated in Notification No. 58/97-C.E. issued under Rule 57A(6) of erstwhile Central Excise Rules, 1944; that Proviso to Rule ibid only postulated "reasonable care" that inputs acquired by him are goods on which appropriate duty of Excise as indicated in documents accompanying the goods, had been paid. The relevant observation of Hon'ble Supreme Court is as under:

"As we notice Rule 57A(6) requires the manufacturer of final products to take reasonable care that the inputs acquired by him are goods on which the appropriate duty of excise as indicated in the documents accompanying the goods, has been paid. The notification has been issued in exercise of the power under the said Rule. The notification clearly states to which of those inputs it shall apply and to which of the inputs it shall not apply and what is the duty of the manufacturer of final inputs. Thus, when there is a prescribed procedure and that has been duly followed by the manufacturer of final products, we do not perceive any justifiable reason to hold that the assessee-appellant had not taken reasonable care as prescribed in the notification. Due care and caution was taken by the respondent. It is not stated what further care and caution could have been taken. The proviso postulates and requires "reasonable care" and not verification from the department whether the duty stands paid by the manufacturer-seller. When all the conditions precedent have been satisfied, to require the assessee to find out from the departmental authorities about the payment of excise duty on the inputs used in the final product which have been made allowable by the notification would be travelling beyond the notification, and in a way, transgressing the same. This would be practically impossible and would lead to transactions getting delayed. We may hasten to explicate that we have expressed our opinion as required in the present case pertaining to clauses 4 and 5 of the notification."

13. In view of discussion and by following decisions *supra*, I do not find any merit in the impugned order in respect of demand raised against M/s VMSL along with interest. Accordingly, I set aside the demand along with interest. Since the demand is not sustainable, the penalty imposed on M/s VMSL and its authorized person is also not sustainable and therefore the appeal is allowed.

14. The appeal filed by M/s VMSL stand disposed of in above terms.

Nath
24/10/19

(Gopi Nath)

Commissioner (Appeals)

Date : .10.2019

Attested

Mohan V.V.
(Mohan V.V)
Superintendent (Appeal),
Central Tax, Ahmedabad.



By RPAD.

To,
M/s Vodafone Mobile Services Ltd
(now known as Vodafone Idea Ltd),
Vodafone House, Corporate Road,
Prhladnagar, Off Sarkhej Gandhinagar Highway,
Ahmedabad

Copy to:-

1. The Chief Commissioner, Central Tax, Ahmedabad Zone .
2. The Principal Commissioner, Central Tax, Ahmedabad-South.
3. The Assistant Commissioner, System, Central Tax, Ahmedabad South.
4. The Assistant Commissioner, CGST, Div-II, Ahmedabad South
- ✓ 5. Guard File.
6. P.A.



