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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स्पीड पोस्ट

क फाइल संख्या : File No : V2(ST)76/Ahd-South/2019-20/13568 To 13572

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-001-APP-090-2019-20**
दिनाँक Date : **14-01-2020** जारी करने की तारीख Date of Issue 20/01/2020

आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)

ग Arising out of Order-in-Original No. **CGST-VI/Ref-12/SKC/Madhuvan/2019-20** दिनाँक: **31.05.2019** , issued by Assistant Commissioner, Div-VI, Central Tax, Ahmedabad-South

ध अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
Madhuvan Insurance Broking Services 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 पूवोक्त 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 प्रकिया 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 मामलें 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 डयूटी केडिट 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 दिनाँक 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 रूपये या उससे कम हो तो रूपये 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 अपीलः–
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35–बी/35–इ के अंतर्गतः–

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. Registar 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 ओदश 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 हैं।

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 not withstanding 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 यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रू.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 in 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

This order arises on account of an appeal filed by M/s Madhuvan Insurance Broking Services Pvt. Ltd., 85 Madhuvan Building, Nr. Madalpur Underbridge, Ellisbridge, Ahmedabad - 380 006 (in short '*appellant*') against the Order-in-Original No.CGST-VI/Ref-12/SKC/Madhuvan/19-20 dated 31.05.2019 (in short '*impugned Order*') issued by the Assistant Commissioner, CGST Division- VI , Ahmedabad South (in short '*the adjudicating authority*').

2. The facts of the case, in brief, are that the appellant, engaged in providing Business Insurance Auxiliary Services and holding Service Tax Registration No.AAACJ3827BST001, had filed a refund claim on 01.06.2018 amounting to Rs.1,04,125/- on account of excess payment of service tax made by them through oversight during the month of May 2017. The claim was filed on the ground that while declaring the taxable value of services provided for the month of May 2017 in their ST-3 Return for the period from April to June, 2017, they had inadvertently missed to take into consideration the two credit notes valued totally at Rs.6,15,477/- issued by them in May 2017 to two of their clients viz. M/s Bajaj Allianz General Insurance Company Ltd. (for Rs.5,90,000/-) and M/s New India Assurance Company Ltd.(for Rs.25,477/-) for calculating the taxable value of services and also an amount of Rs.78,686/- was inadvertently declared in excess, which had resulted in declaration of taxable value in excess in the ST-3 Return by an amount of Rs.6,94,163/-. The service tax was paid by them on this excess amount also. The actual taxable value of services provided by them during the month of May, 2017 after deducting the above excess amount of Rs.6,94,163/- was Rs.13,61,456/- as against Rs.20,55,619/- declared by them in their ST-3 Return. It was for the service tax amount of Rs.1,04,125/- paid on the said excess amount of taxable value declared in the Return that the appellant had claimed the refund. It is stated by the appellant that the said mistake in declaring taxable value occurred through oversight and the mistake happened came to their notice only during the statutory internal audit of their records conducted subsequently in 2018. The said refund claim of the appellant was rejected by the adjudicating authority vide OIO No.CGST-VI/Ref-90/SKC/Madhu/2018-19 dated 28.09.2018 on the grounds that for the excess payment made by mistake in the month of May 2017, the claimant had the option to make adjustment of such excess payment by availing credit of the said amount in the month of June 2017 in terms of Rule 6(4A) of the Service Tax Rules, 1994 which could be further either utilized for payment of tax liability in the month of June 2017 or carry forwarded in GST by filing TRANS-1 form for transitional credit under the provisions of Section 140 of the CGST Act, 2017 and that the amount of credit notes issued to both service recipient is not received in the month of May 2017 but the same pertains to the earlier period and the claimant has not given the evidence that for which period they have issued said credit notes to both the service recipient and as the claimant has not given the corresponding invoices against which the credit notes, it is difficult to ascertain that for which period the said claimant has not provided the services and issued the credit notes to the service recipients and that further the

said claimant has not provided any logical reason for value addition of Rs.78,686/- in the month of May 2017. Being aggrieved with the said OIO, the appellant had filed an appeal before the Commissioner (Appeals), Ahmedabad who vide OIA No.AHM-EXCUS-001-APP-0140-2018-19 dated 10.01.2019 remanded the case to the adjudicating authority to pass a fresh order after giving an opportunity of personal hearing to the said claimant. Accordingly, the refund claim in question was decided afresh by the adjudicating authority vide the impugned order after granting personal hearing to the claimant. The adjudicating authority vide the said order rejected the refund claim of the appellant by observing that the provision of Service Tax Rules allows adjustment of excess payment of service tax, however the claimant missed to make such adjustment during the relevant period of June 2017 and thereafter they have the option to file the revised ST-3 return to establish the fact of excess payment of service which was also not done by them and thus the claimant has failed to follow either of option available during the relevant time period and the issuance of credit notes is not sufficient to prove the excess payment, but it is also mandatory to follow the proper procedure to establish the claim as prescribed under the Service Tax Law and GST Law and therefore they are not eligible for the refund of excess payment of service tax paid by them.

3. Aggrieved with the rejection of refund claim again, the appellant has filed the present appeal against the impugned order mainly on the following grounds:

a) Their taxable value of service during the month of May 2017 was actually Rs.13,61,456/- on account of the issuance of two credit notes worth Rs.5,90,000/- to Bajaj Allianz General Insurance Company Ltd. and Rs.25,477.16 to The New India Assurance Company Ltd. and an inadvertent overstating of value by an amount of Rs.78,686/- in the said month. But they have declared the taxable value of service for the month of May 2017 in their ST-3 Return for the period April-June, 2017 as Rs.20,55,619/-. Since the service tax was paid on the value of Rs.20,55,619/- instead of the correct taxable value of Rs.13,61,456/-, the appellant had filed the refund claim;

b) The Assistant Commissioner has not disputed that the correct amount of provision of service for the month of May 2017 was Rs.13,61,456/- and thereof there was excess payment of service tax;

c) Rule 6(4A) of the Rules provides that the excess amount of service tax may be adjusted by the assessee against the service tax liability for the succeeding month or quarter as the case may be. The word "may" has been used in the said section and hence it is not mandatory upon the assessee to adjust the excess amount of service tax against the succeeding month. In any case, if the assessee is unable to adjust the same in the succeeding month it is incorrect to state that he is unable to claim the refund under Section 11B of the Act. Merely because the appellant could not adjust the excess payment of service tax in the month of June 2017, there was no reason to deny the refund claim filed by the appellant;

d) The appellant could not adjust the excess amount of service tax of Rs.1,04,125/- under Rule 6(4A) of the Rules since the Finance Act, 1994 was repealed with effect from 01.07.2017 and GST Act was implemented from the said date.

e) The appellant had filed the original ST-3 return for the period from April to June 2017 on 28.08.2017. The appellant could not file the revised return since the excess payment of service tax was revealed during the course of the statutory audit in September 2018;

f) Though there was procedural lapse on the part of the appellant in non-filing the revised return of ST-3 due to reasons stated above, the appellant could not be denied the substantive benefit of refund claim on the basis of mere procedural lapse; and

g) It has been held by various decisions of CESTAT that the assessee is entitled to claim the refund under Section 11B on the issuance of credit note.

The appellant has produced copies of (i) Invoices against which the Credit Notes were issued, (ii) Creidt Notes, (iii) an affidavit from the Director of the Company, (iv) Certificate from the Auditor certifying the income for the month of May 2017 as Rs.13,61,456/- and (v) ledger accounts of the company for the month of May 2017 to confirm the income of Rs.13,61,456/-.

4. A personal hearing in the matter was held on 17.12.2019. The appellant was represented by Shri Naitik Mehta, Chartered Accountant. He reiterated the submissions made in the Appeal Memorandum for consideration.

5. I have carefully gone through the facts of the case, submissions made in the Appeal Memorandum and those made at the time of personal hearing and evidences available on records. After going through the impugned order, I find that the refund claimed by the appellant has been rejected by the adjudicating authority on the grounds that though the appellant was having the option to adjust the amount of excess payment in the succeeding month of June 2017 in terms of Rule 6(4A) of the Rules and thereafter also the option of filing a revised return of ST-3 for the period April-June 2017 to establish the fact of excess payment of service tax, they have failed to avail both the options and that the issuance of credit notes is not sufficient to prove the excess payment, but it is also mandatory to follow the proper procedure to establish the claim as prescribed under the Service Tax Law and GST Law.

5.1 In this regard, it is to observe that the above reasoning given by the adjudicating authority can not nullify the substantive right of the appellant to claim refund. The appellant has clearly stated that the fact of excess payment in the case came to their notice after the lapse of time available for making adjustment in terms of Rule 6(4A) of the Rules and the filing of revised return of ST-3 of the relevant period. It is in fact for this reason, the claim of refund in the case came to be filed by the appellant. When that is so, it is not correct to reject the claim on the very same said reasons without examining the merit of the refund claimed under the statutory provisions governing refunds. I find merit in the contention of the appellant that the provisions of Rule 6(4A) of the Rules for adjustment of excess payment is optional in nature and not a mandatory one. It is rather a facility being offered/extended to the assessees to adjust the excess amount in the succeeding month/period rather than applying for a refund of the same. Hence, non-availment of such a facility/option can not

be a bar for an assessee from taking recourse to the provisions of Section 11B of the Central Excise Act for claiming refund of an amount paid in excess. It is a settled legal position that the provisions under a Rule can not over ride the provisions of the Act under which the said Rules are framed. Even otherwise, it is a clear fact the refund of a tax or duty paid either under central excise or service tax law is to be claimed under the provisions of Section 11B of the Central Excise Act only. It is the contention of the appellant they have claimed the refund under the provisions of Section 11 B ibid. When that is so, the adjudicating authority ought to have examined the merit of the refund claimed under the provisions of Section 11B ibid. It has been held in catena of decisions by various courts of law that substantive benefit of the assessees should not be denied on grounds of mere procedural lapses.

6. Coming to the issue of the admissibility of the refund claim under the provisions of Section 11B of the Central Excise Act, 1944, the appellant has produced documents like copies of (i) Invoices against which the Credit Notes were issued, (ii) Credit Notes, (iii) an affidavit from the Director of the Company, (iv) Certificate from the Auditor certifying the income for the month of May 2017 as Rs.13,61,456/- and (v) ledger accounts of the company for the month of May 2017 to confirm the income of Rs.13,61,456/- in support of their claim for refund. I find that some of these documents, like Invoices against which the Credit Notes were issued, now produced under this appeal, were not submitted by the appellant before the original adjudicating authority for his consideration while deciding the claim.

6.1 After going through the copies of the two invoices against which the Credit Notes were issued in May 2017, it is observed that both the said invoices were of date 31.03.2017 which were issued for brokerage for the month of March 2017. Thus, as per records/invoices, the excess payment of tax made, for which subsequently credit notes were issued, was undisputedly in the month of March 2017 as it was the amount charged in these two invoices of March 2017 which were subsequently reversed by way of credit notes in May 2017. It was the taxable value of services during the month of March 2017 which got reduced by the issuance of the two credit notes referred above. The appellant's contention of declaration of taxable value of services in excess for the month of May 2017 on account of the issuance of two credit notes in the said month is factually not correct as it was the taxable value of services for the month of March 2017 which was got reduced by the said credit notes and not that of May 2017. As per provisions of Section 11B of the Central Excise Act, 1944 made applicable to service tax matters vide Section 83 of the Act, an application for refund of tax paid is required to be made before the expiry of one year from the relevant date prescribed under the said provision and the relevant date in respect of cases under consideration is the date of payment of such tax. Therefore, for the refund of excess payment of tax on account of issuance of credit notes in the present case, the appellant was required to file the application for refund within one year from the date of payment of service tax for the month of March 2017 for which the service tax came to be paid in excess. The due date of payment of service tax for the month of March 2017 was 31.03.2017 and accordingly the claim for refund should have been filed within one year from the said date.

As per records, the application for refund in the instant case was filed by the appellant on 01.06.2018, which is clearly beyond one year from the date of payment of tax by the appellant for the month of March 2017 and thus, the claim of refund amounting to Rs.92,320/- on account of the two credit notes is found to be hit by the limitation provisions contained under Section 11B of the Central Excise Act, 1944 and hence not admissible.

6.2 For the remaining amount of refund of service tax of Rs.11,805/- [Rs.1,04,125/- minus (-) Rs.92,320/-] claimed to have paid in excess on account of overstating of taxable value of service for the month of May 2017 by an amount of Rs.78,686/-, I find that the appellant could not substantiate his claim with any material evidences. No plausible explanation is given by the appellant for the punching error stated as the reason for the overstatement of value. Without proper ground and valid supporting evidences, the affidavit submitted by the appellant can not be accepted as a valid document to grant substantive benefits like refund. Accordingly, it has to be held that the appellant has failed to prove the admissibility of refund claimed on this count. In view thereof, I hold that the refund claimed by the appellant in the instant case is not admissible on merits under the provisions of Section 11B of the Central Excise Act, 1944. Consequently, the appeal filed by the appellant stand rejected.

7. अपीलकर्ता द्वारा दर्ज की गई अपीलो का निपटारा उपरोक्त तरीके से किया जाता है।
The appeals filed by the appellant stand disposed off in above terms.

14th January, 2020.

(Akhilesh Kumar)
Commissioner (Appeals)

Date: 14.01.2020.

Attested:

17/01/2020

(Anilkumar P.)
Superintendent(Appeals),
CGST, Ahmedabad.

BY SPEED POST TO:

M/s Madhuvan Insurance Broking Services Pvt. Ltd.,
85 Madhuvan Building,
Nr. Madalpur Underbridge,
Ellisbridge, Ahmedabad - 380 006.

Copy to:-

1. The Principal Chief Commissioner, Central Tax , Ahmedabad Zone..
2. The Principal Commissioner, CGST, Ahmedabad South.
3. The Assistant Commissioner, CGST Division-VI, Ahmedabad South.
4. The Asstt. Commissioner, CGST (System), HQ, Ahmedabad South. (for uploading the OIA on website)
5. Guard file.
6. P.A. File.