



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  
☎ 07926305065- टेलीफैक्स 07926305136



## स्पीड पोस्ट

- क फाइल संख्या : File No : V2(ST)159/Ahd-South/2019-20/11835 TO 11838
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-09-2020-21  
दिनांक Date : 23-04-2020 जारी करने की तारीख Date of Issue 12/06/2020  
आयुक्त (अपील) द्वारा पारित  
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. CGST-VI/Ref-29/MK/Guj. Urban/2019-20 दिनांक:  
23.10.2019 , issued by Assistant Commissioner, Div-VI, Central Tax, Ahmedabad-South
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent  
Gujarat Urban Co-op Bank Federation  
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 :

(i) केंद्रीय 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 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 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 2<sup>nd</sup> माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004
- (a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup> 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 Appellate 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 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 the duty demanded where duty or duty and penalty are in dispute, or penalty, where one is in dispute."



ORDER-IN-APPEAL

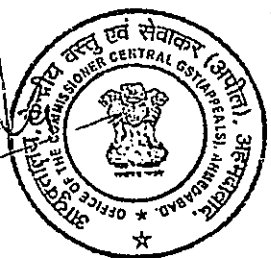
This order arises on account of an appeal filed by M/s Gujarat Urban Co-Operative Bank Federation Ltd., Co-Operative Bank Bhavan, Ashram Road, Nr. Mithakali Under Bridge, Ahmedabad -380009 (in short '*appellant*') against the Order-in-Original No.CGST-VI/Ref-29/MK/Guj. Urban/2019-20 dated 23.10.2019 (in short '*impugned Order*') passed by the Assistant Commissioner, CGST Division- VI, Ahmedabad South (in short '*the adjudicating authority*').

2. Facts of the case, in brief, are that the appellant is a federal society duly constituted under Section 2(9) of the Gujarat Co-operative Societies Act, 1971 with 230 urban Co-operative Banks as members therein. The appellant was issued with two Show Cause Notices dated 16.10.2015 and 13.04.2016 demanding service tax on income received by them under the heads like Administration fees, Annual subscription, stall income, Advertisement Income, etc. The demands of service tax were made under 'Club and Association Services', 'Business Auxiliary Service', 'Business Exhibition Service' and 'Advertisement Agency Services'. The said two Show Cause Notices were adjudicated by the Assistant Commissioner, Division-II, Service Tax, Ahmedabad vide Order-in-Original (in short '*OIO*') No.SD-02/30&31/AC/2016-17 dated 23.12.2016 wherein he had confirmed the demand of service tax along with interest and imposed penalty. Aggrieved with the said Order, the appellant has preferred an appeal before the Commissioner (Appeals), Ahmedabad who vide his Order-in-Appeal (in short '*OIA*') No.AHM-EXCUS-001-APP-254 & 255-17-18 dated 18.01.2018 has partly allowed the appeal by holding that the services provided by the appellant to their own members cannot be held liable to service tax in view of the Hon'ble High Court of Gujarat's decision in the case of Sports Club of Gujarat Vs. Union of India [2013 (13) STR 645 (Guj.)] and accordingly, the demand of service tax on the amounts received from the member banks was set aside.

2.1 On the basis of the said OIA, the appellant has filed a refund claim amounting to Rs.23,82,322/-, being the amount of service tax demand set aside by the Commissioner (Appeals), which they had deposited in pursuance of the OIO dated 23.12.2016. The said refund claim of the appellant was rejected by the adjudicating authority vide the impugned order by observing that conjoint reading of Section 65B(37) and Section 65B(44) of the Finance Act, 1994 (in short '*the Act*') clearly imply that any activity done, by the association or body of persons whether incorporated or unincorporated, for any individual member thereof for some consideration would be termed as 'service' and would be liable to service tax and that the decision of the Hon'ble High Court of Gujarat in the case of Sports Club of Gujarat Vs. Union of India [2013 (13) STR 645 (Guj.)] is challenged by the department and the department appeal in the case is pending before the Hon'ble Supreme Court of India and therefore, at this stage, he is not able to sanction the refund amount claimed by the appellant.

3. Being aggrieved with the above Order, the appellant has filed the present appeal. The appeal has been preferred mainly on the grounds that :

- a) When the First Appellate Authority had already held that the demand under the category of Club and Association Service is not leviable, the adjudicating authority could not have once again gone into the same issue and deny the claim;
- b) The adjudicating authority had acted contrary to the settled law that once the higher authority had passed the order on the issue, lower authority cannot take contrary stand, irrespective, whether the said view was correct or not. The lower authority can refer the matter for review or file appeal against the said Order if that comes into their purview, else, lower authority has



no right/jurisdiction to take contrary stand. They rely on the decision of Hon'ble Apex Court in the matter of Union of India Vs. Kamlakshi Finance Corporation Ltd. in this regard which is on the principle of judicial discipline. The adjudicating authority could not have exceeded his jurisdiction in disputing the refund claim on merits as there was no stay against the OIA, wherein demand on the Club and Association Service was already set aside;

- c) The shelter of pending SLP against the decision of Hon'ble High Court of Gujarat in the case of Sports Club of Gujarat Vs. Union of India for denying refund claim is also not available to the adjudicating authority as the Hon'ble Apex Court by its detailed judgment dated 03.10.2019 [2019 SCC Online SC 1291] decided group of SLPs and specifically held that the Jharkhand High Court and the Gujarat High Court are correct in their view of the law in following Young Men's India Association and it is further held that from 2005 onwards, the Finance Act, 1994 does not purport to levy Service Tax on member's club in the incorporated form. The Hon'ble Court has clearly held that the companies and the cooperative societies which registered under the respective Acts, can certainly said to be constituted under those Acts, in that view of the matter, and there is no dispute on a fact that the Appellant Federation is constituted/incorporated under the Act, no service tax liability arises and therefore reasoning given in the impugned order is not sustainable and tenable;
- d) There is no dispute that the Appellate Federation is incorporated under the statute and even some of the function are undertaken under the delegated legislation duly conferred under the State Government Gazettes. When there is no dispute that the Appellate Federation is not distinct from its members, by no stretch of imagination, levy under the club and association service is sustainable;
- e) Relying on the principle of mutuality, the Hon'ble High Court in the case of Sports Club of Gujarat Vs. Union of India has held that a member and a club were not separate entities and that when the club is dealing with its members, they are not separate and distinct individuals. The principle of mutuality applied with equal force, in case of a Co-operative Society and its members and when the society is maintaining the common facilities and collects charges for maintenance and administrative contribution, such a transaction by the members is not a transaction between two parties;
- f) It is settled legal position that there has to be existence of two persons, one being a service provider and other being a service receiver for levy of any service tax and the society and the member of the society are not two separate persons and therefore, in light of the principles laid down in the various judgments of the High Courts, the service tax is not applicable; and
- g) The activities of the appellant federation towards their members do not fall in the nature of any recreational or sports or gathering but it is more in the nature of obligations cast upon them under the Act they are constituted.

4. Personal hearing in the matter was held on 12.02.2020. Shri Dhaval K. Shah, Advocate, appeared on behalf of the appellants and reiterated the submissions made in Appeal Memorandum and submitted a copy of case law M.B. Anbarasan Factory Vs. Assistant Collector of Central Excise [1992 (60) ELT 195 (Mad.)] for consideration.

5. I have carefully gone through the facts of the case, appeal memorandum, submissions made at the time of personal hearing and evidences available on records. After



going through the facts available on records, it is seen that the refund claimed in the present case has arisen as a result of Commissioner (Appeals) Order which set aside a part of demand confirmed against the appellant. As a part of demand being set aside, the amount paid against the said demand becomes refundable to the appellant and accordingly, they have filed the present refund claim under dispute.

5.1 The appellate authority has set aside the demand after deciding on the taxability of the issue under dispute. He vide his OIA No.AHM-EXCUS-001-APP-254 & 255-17-18 dated 18.01.2018 has held that the services provided by the appellant to their own members cannot be held liable to service tax on principles of mutuality in view of the Hon'ble High Court of Gujarat's decision in the case of Sports Club of Gujarat Vs. Union of India [2013 (13) STR 645 (Guj.)]. Thus, the issue as to whether service tax is leviable on services provided by the appellant federation to its member banks stand decided by the appellate authority vide the above said OIA. Therefore, it is quite clear that the said issue of taxability of the impugned services is not open to the adjudicating authority to decide while dealing with the refund claimed by the appellant which is filed on account of setting aside of the demand on the said issue. The principles of judicial discipline require that the orders of the higher appellate authorities should be followed unreservedly by the subordinate authorities. In the present case, I find that the adjudicating authority while deciding the refund claim of the appellant has chosen to re-open the taxability of the issue which has already been decided by a higher appellate authority to him instead of considering on the merit of the refund claimed. This act of the adjudicating authority is in total defiance of the established principles of precedence of judicial discipline. The act of adjudicating authority assumes more gravity when nothing is brought on records which suggest that the impugned OIA, based on which the refund is claimed, has been stayed by any higher judicial forum or that the same has been challenged by the department. Similarly, the reason that the department has challenged the decision of the Hon'ble High Court of Gujarat in the case of Sports Club of Gujarat Vs. Union of India (supra), which was relied upon by the appellate authority for his decision, cannot be a ground for rejection of the refund claim filed on the basis of the unchallenged decision of the appellate authority. Ideally and legally, the adjudicating authority in the present case should have followed the decision of the appellate authority and decided the admissibility of the refund claim accordingly, which he has not done. Therefore, on the facts of the present case, it is quite evident that the adjudicating authority, by choosing to re-open and decide an issue which has already been decided by an authority higher to him, has acted exceeding his power and beyond his jurisdiction in blatant violation of the principles of judicial discipline.

5.2 The importance and need to follow the principles of judicial discipline has been consistently emphasized by the various judicial forums including the Apex Court in catena of decisions. The Hon'ble Supreme Court in their in the case of Union of India Vs. Kamlakshi Finance Corporation Ltd. [1991 (55) E.L.T. 433 (S.C.)] has held that :

*"It is of utmost importance that, in disposing of the quasi-judicial issues before them, revenue officers are bound by the decisions of the appellate authorities. The order of the*

*Appellate Collector is binding on the Assistant Collectors working within his jurisdiction and the order of the Tribunal is binding upon the Assistant Collectors and the Appellate Collectors who function under the jurisdiction of the Tribunal. The principles of judicial discipline require that the orders of the higher appellate authorities should be followed unreservedly by the subordinate authorities. The mere fact that the order of the appellate authority is not "acceptable" to the department - in itself an objectionable phrase - and is the subject-matter of an appeal can furnish no ground for not following it unless its operation has been suspended by a competent Court. If this healthy rule is not followed, the result will only be undue harassment to assesseees and chaos in administration of tax laws.*

Similar kind of view was more vehemently expressed by the Hon'ble High Court of Gujarat in their decision in the case of M/s. E.I. Dupont India Pvt. Ltd. Vs. Union of India [2014 (305) E.L.T. 282 (Guj.)] following which the CBEC has issued an Instruction F.No.201/01/2014-CX.6 dated 26.06.2014 in this regard directing the all adjudicating authorities to follow judicial discipline scrupulously. In view thereof, it is observed that the impugned order passed by the adjudicating authority, ignoring the decision of the higher appellate authority, in violation of the principles of judicial discipline is bad in law and hence deserved to be set aside.

5.3 It is to further observe that the adjudicating authority while passing the impugned order has completely ignored the directions given by the CBEC vide its Circular No.572/9/2001-CX dated 22.02.2001-CX dated 22.02.2001 wherein it has clearly been directed that in the cases where refund arises due to order of Commissioner (Appeals), no refund/rebate claim should be withheld on the ground that an appeal has been filed against the order giving the relief, unless stay order has been obtained. These directions were again emphasized by the Board vide their Instruction issued under F.No.276/186/2015-CX.8A dated 01.06.2015.

6. Notwithstanding the above, it is also pertinent to note that even the contentions/grounds on the taxability issue raised by the adjudicating authority for rejecting the refund claim no longer hold good as the Hon'ble Supreme Court vide their judgment dated 03.10.2019 in the case of State of West Bengal Vs. Calcutta Club Ltd. [2019 (29) G.S.T.L. 545 (S.C.)], has decided the taxability issue against the revenue and the Civil Appeal No.7772 of 2019 arising out of SLP (C) No.024977/2013 filed by the department against the decision of Hon'ble High Court of Gujarat in the case of Sports Club of Gujarat Vs. Union of India stand dismissed by the Supreme Court vide the said Order which also uphold the view taken by the High Court of Gujarat in the said case. The adjudicating authority seems to have failed to take notice of the above Supreme Court Order dated 03.10.2019 which settled the issue of taxability in favour of the appellants while passing his impugned order on 23.10.2019 deciding the refund claim of the appellant. Thus, with the pronouncement of above said Supreme Court judgment, the contentions/grounds raised on the taxability issue by the adjudicating authority for rejecting the refund claim no more remains a valid ground or reason to argue and the impugned order does not have any merit on that aspect also.



7. In view of the above discussions, it is held that the contentions/grounds raised by the adjudicating authority for rejecting the refund claim are not legal and proper and acceptable as discussed hereinabove and the refund claimed by the appellant in the present case in pursuant to the appellate authority's order is rightly eligible to them being the amount paid by them against the demand which has been set aside, especially when no other objection/defects of any kind have been pointed out by the department with respect to therefund claim filed.

8. Accordingly, the impugned order passed by the adjudicating authority is set aside for being not legal and proper and the appeal of the appellant is allowed with consequential relief. Regarding the appellant's request on relief of interest, the same would be applicable in terms of Section 11BB of the Central Excise Act, 1944 which has been made applicable to Service Tax matters vide Section 83 of the Act.

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

*(Signature)*  
( Ahillesh Kumar )  
Commissioner (Appeals)

Date: 23.04.2020.

Attested:

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



**BY SPEED POST**

To

M/s Gujarat Urban Co-Operative Bank Federation Ltd.,  
Co-Operative Bank Bhavan,  
Ashram Road, Nr. Mithakali Under Bridge,  
Ahmedabad -380009.

Copy to:-

1. The Principal Chief Commissioner, Central GST, 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.
5. Guard file.
6. P.A. File