



आयुक्त(अपील)का कार्यालय,
Office of the Commissioner (Appeal),

केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्वमार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
☎ 07926305065 - टेलीफैक्स 07926305136



DIN : 20221264SW000000CC80

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/384/2022 / 61993-93
- ख अपील आदेश संख्या Order-In-Appeal No. AHM-EXCUS-001-APP-105/2022-23
दिनांक Date : 19-12-2022 जारी करने की तारीख Date of Issue 21.12.2022
आयुक्त (अपील) द्वारा पारित
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of OIO No. WS07/O&A/OIO-37/AC-RAG/2021-22 दिनांक: 02.12.2021 passed by The Assistant Commissioner, CGST, Division VII, Ahmedabad South
- ध अपीलकर्ता का नाम एवं पता Name & Address

Appellant

M/s Ozone Buildcon
301, Parshwa Towers, Opp. Tej Motors,
Near Mashur Hotel, S.G. Highway,
Ahmedabad - 380054

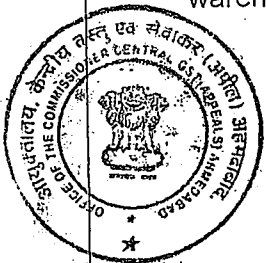
कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

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 हानिकार खाने 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 भीतरमूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इका मुख्य शीर्ष 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 होतो 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 सेवा कर 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 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 शुल्कअधिनियम 1970 यथासंशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रू.6.50 पैसे कान्यायालय 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.

- (72) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण(सिस्टेट),के प्रतिअपीलो के मामले में कर्तव्यमांग(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 सेवाकर 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.

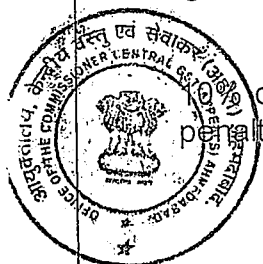
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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:

- (ccxxiii) amount determined under Section 11 D;
- (ccxxiv) amount of erroneous Cenvat Credit taken;
- (ccxxv) amount payable under Rule 6 of the Cenvat Credit Rules.

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 penalty alone is in dispute."



ORDER-IN-APPEAL

The present appeal has been filed by M/s. Ozone Buildcon, 301, Parshwa Tower, Opposite Tej Motors, Near Mashur Hotel, S.G. Highway, Ahmedabad – 380 054 (hereinafter referred to as the appellant) against Order in Original No. WS07/O&A/OIO-37/AC-RAG/2021-22 dated 02.12.2021 [hereinafter referred to as “*impugned order*”] passed by the Assistant Commissioner, Division – VII, CGST, Commissionerate : Ahmedabad South [hereinafter referred to as “*adjudicating authority*”].

2. Briefly stated, the facts of the case is that the appellant were holding Service Tax Registration No. AACFO6826GSD001 and engaged in providing services of Construction of Residential Complex. During the course of Audit of the records of the appellant for the period from F.Y. 2011-12 to F.Y. 2014-15 conducted by the Officers of Central GST Audit Commissionerate, Ahmedabad, it was observed that the appellant are engaged in Construction of Residential Complex service and were availing cenvat credit of the service tax paid on the services received by them for the construction activity and utilizing the same for payment of service tax. It was also observed that out of the various residential units constructed during the period, some of them had been booked and sold after issuance of Completion Certificate by the competent authority. Sale, after issuance of Completion Certificate, is deemed to be sale of immovable property which is specifically excluded from the definition of service in terms of Section 65B (44) (a) (i) of the Finance Act, 1994. Accordingly, the appellant was liable to pay service tax only for those residential units which has been booked and sold before issuance of Completion Certificate.

2.1 However, during the course of construction of the residential complex, the appellant had utilized various services and availed cenvat credit of the service tax paid by the service providers. The appellant could not be said to have provided service in respect of the units which were booked/sold after issuance of Completion Certificate. Consequently, no cenvat credit could be availed in terms of Rule 3 (1) of the Cenvat Credit Rules, 2004 (hereinafter



referred to as the 'CCR, 2004') as they were not provider of Output Service in cases where the units are sold after issue of Completion Certificate. It, therefore, appeared that the appellant was not entitled to take cenvat credit proportionate to the services utilized for construction of flats/units, which has not been booked/sold prior to receiving Completion Certificate. The appellant had, therefore, wrongly taken cenvat credit in respect of units/flats which did not constitute service and the cenvat credit was taken in violation of Rule 3 (1) of the CCR, 2004.

2.2 It also appeared that even if the appellant had taken cenvat credit in respect of all the services utilized for construction, they should have paid back the ineligible cenvat credit, with interest, at the time Completion Certificate was obtained. The appellant were aware that they had taken ineligible cenvat credit in respect of units, the sale of which did not constitute a service. Even the fact of obtaining Completion Certificate by virtue of which they had to pay back the ineligible cenvat credit was never disclosed to the department. Thereby, the appellant had suppressed facts from the department.

2.3 It appeared that the appellant had taken cenvat credit amounting to Rs.17,61,969/- during the period from April, 2014 to June, 2017 which was inadmissible to them in terms of Rule 3 (1) read with Rule 2(1) of the CCR, 2004 for the period prior to 01.04.2016, and in terms of Rule 6 of the CCR, 2004 for the period post 01.04.2016.

3. The appellant was, subsequently, issued a Show Cause Notice bearing No. 253/19-20 dated 18.02.2020 from F.No. VI/1(b)-32/C-IV/AP-25/2019-20 wherein it was proposed to :

- a) Disallow and recover the cenvat credit, wrongly availed and utilized, amounting to Rs.17,61,969/- under Rule 14 of the CCR, 2004 read with the proviso to Section 73 (1) of the Finance Act, 1994.
- b) Recover Interest under Rule 14 (1) (ii) of the CCR, 2004 read with Section 75 of the Finance Act, 1994 and appropriate the interest amounting to Rs.30,261/- paid by them on 18.04.2019.

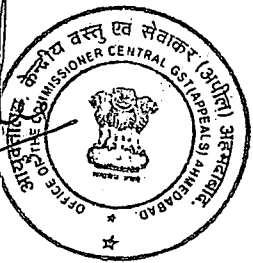


c) Impose penalty under Rule 15(1) and/or Rule 15 (3) of the CCR, 2004 read with Sections 76 and 78 of the Finance Act, 1994.

4. The SCN was adjudicated vide the impugned order wherein the cenvat credit amounting to Rs.17,61,969/- was disallowed and ordered to be recovered along with interest. Penalty equivalent to the cenvat credit confirmed was imposed under Section 78 of the Finance Act, 1994 read with Rule 15 of the CCR, 2004.

5. Being aggrieved with the impugned order, the appellant have filed the present appeal on the following grounds :

- i. In terms of Section 73 (6) of the Finance Act, 1994, SCN has to be issued within 30 months from the relevant date, if there is wrong availment of cenvat credit. If there is intent to evade tax, SCN can be issued within 5 years from the relevant date.
- ii. They submit the year wise summary of cenvat credit availed in their ST-3 returns and the time limit for issue of SCN under the first proviso to Section 73 (1) of the Finance Act, 1994. From the summary it can be seen that only the period from October, 2014 to June, 2017 is within the period of limitation.
- iii. The SCN is nothing but gross negligence on the part of the officers as though the credit amounting to Rs.27,86,044/- was availed during the period from April, 2012 to March, 2016, it has been intentionally mentioned that they had availed the credit during the period from April, 2014 to June, 2017.
- iv. Out of the Cenvat credit amounting to Rs.27,86,044/-, the cenvat credit amounting to Rs.27,81,970/- was availed during April, 2012 to September, 2014 for which the time limit, in terms of the proviso to Section 73 (1) read with Section 73 (6), had expired well before 18.02.2020 the date on which the SCN was issued.
- v. Without going into the merits of the case, the demand raised is over and above the time limit given for invocation of extended period of limitation and by this very reason, the demand is not sustainable.



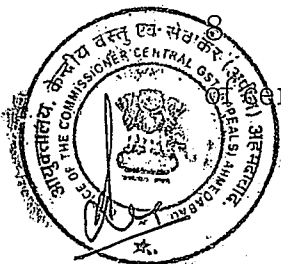
Copies of the ST-3 returns for the period from April, 2012 to June, 2017 are submitted for reference.

- vi. There is no provision in the CCR, 2004 or the Finance Act, 1994 which gives direction or methodology to reverse validly availed cenvat credit when BU has been received. In the SCN only illusory example is given to restrict availment of cenvat credit as and when services were received but to statutory provision has been mentioned.
- vii. No reversal of validly availed credit is required and as and when the credit was availed the same was validly availed as the activity undertaken by them was a declared service. They are classified under output service provider and hence, eligible to avail entire cenvat credit. However, as the demand is hit by limitation, they are not required to submit other merits of the case.
- viii. The revised cenvat credit required to be reversed, considering the ground of limitation, amounts to Rs.2,576/- @ 63.24% of Rs.4,074/-. They wish to adjust the same from the pre-deposit made by them and request the balance be refunded.

6. Personal Hearing in the case was held on 07.12.2022. Shri Meet Jadawala, Chartered Accountant, appeared on behalf of appellant for the hearing. He reiterated the submissions made in appeal memorandum. He argued the case on point of limitation. On merits, he submitted that the case is covered by the judgment of the Hon'ble High Court of Gujarat in Alembic case.

7. I have gone through the facts of the case, submissions made in the Appeal Memorandum as well as submissions made at the time of personal hearing and the material available on records. The issue before me for decision is as whether the impugned order disallowing the cenvat credit amounting to Rs.17,61,969/-, in the facts and circumstances of the case, is legal and proper or otherwise.

It is observed that the appellant has not contested the disallowing cenvat credit and has only challenged the impugned order on the grounds



of limitation. Only in the course of the personal hearing, the appellant referred to the judgment of the Hon'ble High Court of Gujarat in the case of Alembic Ltd. However, it is observed that the adjudicating authority has at Para 21.4 of the impugned order recorded his findings regarding the non-applicability of the said judgment. The appellant have, however, not made any submission in this regard and contested the confirmation of demand only on the grounds of limitation. Therefore, the merits of the issue involved is not being examined and only the issue of limitation raised by the appellant is being dealt with.

8.1 Cenvat credit is allowed to be taken in terms of Rule 3 of the CCR, 2004. Rule 4 of the CCR, 2004 provides for utilization of the cenvat credit for payment of central excise duty or service tax on output service. Rule 14(1)(i) of the CCR, 2004 provides for recovery of the cenvat credit wrongly taken, while Rule 14 (1) (ii) provides for recovery of the cenvat credit taken and wrongly utilized. The provisions of Section 11A of the Central Excise Act, 1944 and Section 73 of the Finance Act, 1994 are applicable *mutatis mutandis* for effecting recoveries under Rule 14 of the CCR, 2004. Relevant date has been defined in Section 11A of the Central Excise Act, 1944 and Section 73 of the Finance Act, 1994 to mean the date on which the return, required to be filed, was filed. I proceed to examine the contentions of the appellant with regards to limitation in light of these provisions of law.

9. It is observed that in the impugned SCN issued to the appellant it is stated that they had availed cenvat credit amounting to Rs.27,86,044 during the period from April, 2014 to June, 2017 and the cenvat credit attributable to the total area of units sold/unsold after receipt of BU permission amounted to Rs.17,61,969/-, which was wrongly availed by the appellant and was liable for reversal. As against this, the appellant have contended they have availed cenvat credit amounting to Rs.28,58,544/- during the period from April, 2012 to June, 2017. The appellant have tabulated the cenvat credit taken by them ST-3 return wise, which is as below :

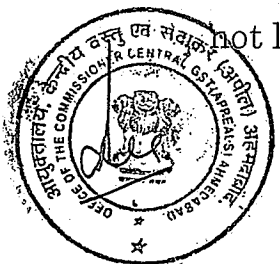
Period	Cenvat credit availed (in Rs.)	Date of filing ST-3 returns
June, 2012	0	30.10.2012



July- September, 2012	6,70,440	23.04.2013
October-March, 2013	12,19,273	25.08.2013
April-September, 2013	3,80,309	22.10.2013
October-March, 2014	4,01,559	22.04.2014
April-September, 2014	1,10,389	16.10.2014
October-March, 2015	0	21.04.2015
April-September, 2015	0	24.10.2015
October-March, 2016	4,074	19.04.2016
April-September, 2016	72,500	27.10.2016
October-March, 2017	0	22.04.2017
April-June, 2017	0	02.08.2017
TOTAL	28,58,544	

9.1 The details contained in the table above are corroborated by the figures reported by the appellant in the ST-3 returns filed by them, copies of which were submitted by them along with the appeal memorandum. From the details of the cenvat credit taken by the appellant and reported in their periodical ST-3 returns, it is evident that the allegation of the department in the SCN that they had taken cenvat credit amounting to Rs.27,86,044/- during the period from April, 2014 to June, 2017 is ill-founded and is baseless. The appellant had during this period only availed cenvat credit amounting to Rs.1,86,963/- as per the ST-3 returns filed by them.

9.2 It is observed that the appellant was issued SCN, for disallowing the cenvat credit, on 18.02.2020. Even applying the extended period of limitation of five years contained in proviso to Section 73 (1) of the Finance Act, 1994, only the period from October, 2014 to June, 2017 is covered. The ST-3 return for the period from October, 2014 to March, 2015 was filed by the appellant on 21.04.2015. Therefore, the five year period of limitation from the said date ends on 20.04.2020 and the SCN was issued to the appellant on 18.02.2020. For the period prior to that, I find that the appellant had filed their ST-3 returns for the period from April, 2014 to September, 2014 on 16.10.2014. Accordingly, the five year period of limitation ended on 15.10.2019. Since the SCN was issued on 18.02.2020, the same is clearly beyond the period of limitation of five years and hence is not legally sustainable.



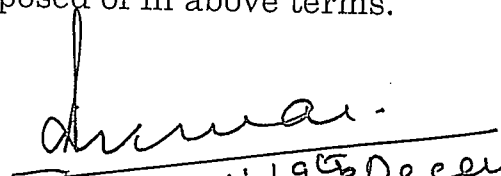
9.3 It is seen that the appellant had, during the period from October, 2014 to June, 2017, availed cenvat credit amounting to Rs.76,574/- and applying the ratio adopted in the SCN for determining ineligible credit liable for reversal, the amount of cenvat credit payable by the appellant amounts to Rs.48,425/-. The appellant have wrongly submitted that they had availed credit amounting to Rs.4,074/- during the said period and they were liable to reverse cenvat credit amounting to Rs.2,576/-. As stated above, the appellant are liable for reversal of cenvat credit amounting to Rs.48,425/- along with interest and penalty equivalent to the cenvat credit held to be payable by them.

10. In view of the above, I am of the considered view that the demand of cenvat credit amounting to Rs.17,13,544/- is barred limitation and consequently, the impugned order to this extent is set aside. I hold that the appellant are liable to pay cenvat credit amounting to Rs.48,425/- along with interest and penalty amounting to Rs.48,425/-. Accordingly, I uphold the impugned order to this extent.

10. In view of the facts discussed herein above, the appeal filed by the appellant is partially allowed to the above extent.

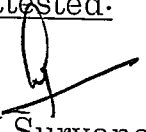
11. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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


(Akhilesh Kumar) 19th December, 2022.

Commissioner (Appeals)
Date: 19.12.2022.

Attested:


(N.Suryanarayanan. Iyer)
Superintendent(Appeals),
CGST, Ahmedabad.

BY RPAD / SPEED POST

To



M/s. Ozone Buildcon,
301, Parshwa Tower,
Opposite Tej Motors,
Near Mashur Hotel,
S.G. Highway, Ahmedabad – 380 054

Appellant

The Assistant Commissioner,
CGST, Division- VII,
Commissionerate : Ahmedabad South.

Respondent

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Principal Commissioner, CGST, Ahmedabad South.
3. The Assistant Commissioner (HQ System), CGST, Ahmedabad South.
(for uploading the OIA)
- ✓ 4. Guard File.
5. P.A. File.

