



सत्यमेव जयते

आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeals Ahmedabad Commissionerate
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आज़ादी का
अमृत महोत्सव

By Regd. Post

DIN No.: 20230264SW0000444CDD

(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/2687/2022-APPEAL / 8063 - 62
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-001-APP-151/2022-23 and 02.02.2023
(ग)	पारित किया गया / Passed By	श्री अखिलेश कुमार, आयुक्त (अपील) Shri Akhilesh Kumar, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	03.02.2023
(ङ)	Arising out of Order-In-Original No. 03/DC/Div-I/BK/2022-23 dated 18.05.2022 passed by the Deputy Commissioner, CGST, Division-I, Ahmedabad South Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Lalit Engineers, 3, Shankar Estate, Sureliya Road, CTM, Amraiwadi, Ahmedabad-380026

कोई व्यक्ति इस अपील-आदेश से असंतोश अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील अथवा पुनरीक्षण आवेदन प्रस्तुत कर सकता है, जैसा कि ऐसे आदेश के विरुद्ध हो 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 :-

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 :-

(क) 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 प्रक्रिया के दौरान हुई हो।

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.



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

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

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

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

(घ) 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।

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.

(2) 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 इ का 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.

(3) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम होतो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्नरकम 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.

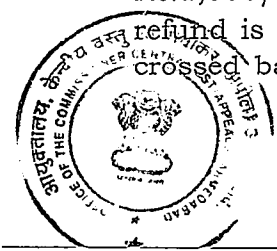
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 :-

(2) उक्तलिखित परिच्छेद 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।

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 above para.

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 मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर 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 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) एके प्रति अपीलो 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)।

- (1) खंड (Section) 11D के तहत निर्धारित राशि;
- (2) लिया गलत सेनवैट क्रेडिट की राशि;
- (3) 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.

(6)(i) 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

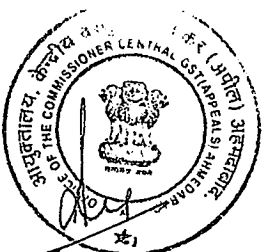
The present appeal has been filed by M/s. Lalit Engineers, 3, Shankar Estate, Sureliya Road, CTM, Amraiwadi, Ahmedabad - 380 026 (hereinafter referred to as the appellant) against Order in Original No. 03/DC/Div-I/BK/2022-23 dated 18.05.2022 [hereinafter referred to as "*impugned order*"] passed by the Deputy Commissioner, CGST, Division-I, Commissionerate : Ahmedabad South [hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case are that the appellant were holding Service Tax Registration No. AGEPP1734GSD001 and engaged in providing Business Auxiliary Services and Maintenance or Repair Services. The appellant had filed a refund claim dated 07.03.2022, submitted on 22.03.2022, for an amount of Rs.2,06,395/- in respect of the service tax and interest thereon in terms of Section 35FF of the Central Excise Act, 1944. The appellant were earlier issued SCN No. 141/19-20 dated 03.10.2019 from F.No. VI/1(b)-351/C-1/AP-02/Audit/2018-19 on account of short payment of service tax for the period from F.Y. 2014-15 to F.Y. 2017-18 (up to June). Accordingly, the appellant had, on 24.10.2019, paid service tax amounting to Rs.95,642/-, Interest amounting to Rs.96,407/- and Penalty amounting to Rs.14,346/-, totally amounting to Rs.2,06,395/-. The said SCN was adjudicated vide OIO No. 26/AC/Div-I/RBB/2020-21 dated 09.03.2021, wherein the proceedings were dropped. Consequently, the appellant filed refund claim on 22.03.2022. It appeared that the refund claim was filed by the appellant after lapse of the time limit of one year from the relevant date i.e. 09.03.2021. Accordingly, the appellant were issued Show Cause Notice bearing No. V/16-01/Ref-Lalit/Div-I/22-23 dated 04.05.2022 wherein it was proposed to reject the refund claim filed by the appellant. The SCN was adjudicated vide the impugned order and the refund claim filed by the appellant was rejected on the grounds of limitation in terms of Section 11B of the Central Excise Act, 1944.



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

- i. They had provided services in the state of Jammu and Kashmir and in terms of Section 64 of the Finance Act, 1994, the services provided in Jammu and Kashmir is outside the purview of service tax law. Thus, when there is no levy, no tax is required to be paid and what has been paid is to be treated as deposit.
- ii. The payment was not at all required to be made, but has been made by mistake.
- iii. Reliance is placed upon the judgment in the case of Natraj and Venkat Associates V. ACST – 2010 (249) ELT 337 (Mad.); UOI Vs. ITC Ltd. – 1993 (67) ELT 3 (SC); CCE, Madras Vs. Indo Swiss Synthetic Gem Manufacturing Ltd. – 2003 (162) ELT 121; Hind Agro Industries Vs. CC – 2008 (221) ELT 336 (Del.).
- iv. The adjudicating authority has not followed the principle of 'literal construction' in interpretation of statute while interpreting the provisions of Section 142 (3) of the CGST Act, 2017.
- v. As per the literal interpretation rule, a plain reading of Section 142 (3) read with 142(8) (b) of the CGST Act, 2017 indicates that the amount required to be refunded under the erstwhile law has overriding effect and entitled to refund under the CGST Act, 2017.
- vi. Reliance is placed upon the judgment in the case of Mateshwaari Steels Pvt. Ltd V. Commissioner, CGST, Dehradun – (2022) 3 TMI 49 – (CESTAT New Delhi). Accordingly, the limitation under Section 11B of the Central Excise Act, 1944 shall not apply.
- vii. The OIO dropping the proceedings against them was issued on 09.03.2021 and they had filed the refund claim on 22.03.2022. During the said period COVID- 19 pandemic was prevailing in the country and they were not able to give time to their business.
- viii. Reliance is placed upon Notification No.13/2022-Central Tax dated 05.07.2022 where in the period from 01.03.2020 to 28.02.2022 has been excluded for computation of the period of limitation for filing refund claim under Section 54 of the CGST Act, 2017.



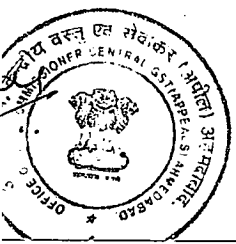
4. Personal Hearing in the case was held on 05.01.2023. Shri Rohan Thakkar, Chartered Accountant, appeared on behalf of appellant for the hearing. He reiterated the submissions made in appeal memorandum and submitted additional written submissions.

5. In the additional written submissions filed on 05.01.2023, the appellant had, apart from reiterating the submissions in their appeal memorandum, relied upon the judgments in the case of Lifecell International Private Limited Vs. CCE – (2022) 6 TMI 1134 (Tri-Del.); OSI System Private Limited Vs. Commissioner of Central Tax –(2022) 9 TMI 801 (Tri.-Hyderabad) and Chalet Hotels Limited Vs. Commissioner of C. Ex. – (2022) 8 TMI 640 (Karnataka High Court).

6. I have gone through the facts of the case, submissions made in the Appeal Memorandum, the additional written submissions, the submissions made in the course of the personal hearing and the materials available on records. The issue before me for decision is whether the impugned order rejecting the refund claim of the appellant on grounds of limitation is legal and proper or otherwise.

7. It is observed that the appellant had made payment of service tax along with interest and penalty based on objections raised in the course of Audit. Subsequently, the appellant was issued SCN, based on the audit objection of short payment of service tax. The said SCN was adjudicated and the proceedings against the appellant were dropped. Consequently, the appellant have filed refund claim on 22.03.2022 in respect of the service tax, interest and penalty paid by them. The adjudicating authority has rejected the refund claim on the grounds that it was filed after one year from the relevant date i.e. 09.03.2021 i.e. the date of the OIO dropping the demand.

7.1 As against this, the appellant have contended that the limitation in terms of Section 11B of the Central Excise Act, 1944 are not applicable as per Section 142 (3) of the CGST Act, 2017. They have also relied upon



judgments of the Hon'ble High Court and Hon'ble Tribunal in support of their contention. The appellant have further contended that their refund claim is also not barred by limitation in view of the exclusion of the period from 01.03.2020 till 28.02.2022 from computation of time limits in view the COVID-19 pandemic.

8. On the issue of whether the limitation prescribed under Section 11B of the Central Excise Act, 1944 is applicable in view of the provisions of Section 142 (3) of the CGST Act, 2017, it would be pertinent to refer to the provisions of Section 142 (3), which is reproduced below :

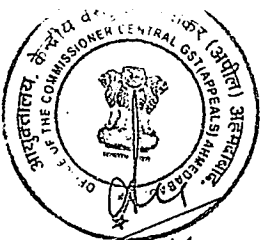
“(3) Every claim for refund filed by any person before, on or after the appointed day, for refund of any amount of CENVAT credit, duty, tax, interest or any other amount paid under the existing law, shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944 (1 of 1944).”

8.1 In terms of the above provisions of Section 142 (3) of the CGST Act, 2017, except for the provisions of Section 11B (2) of the Central Excise Act, 1944, which pertains to unjust enrichment, the other provisions are not applicable to claims for refund. I find that this view has been held by the Hon'ble Tribunal in the case laws relied upon by the appellant. In the case of Jai Mateshwari Steels Pvt. Ltd. Vs. Commissioner of CGST, Dehradun – 2022 (63) GSTL 95 (Tri.-Del.), the Hon'ble Tribunal had held that :

“4. I find from a plain reading of the provisions quoted hereinabove, Section 142(3) of CGST Act, provides that after the appointed day (30th June, 2017) every claim for refund of any duty, tax, interest, etc., under the existing law shall be disposed of in accordance with the provisions of the existing law and any amount eventually accruing to him (assessee) shall be paid in cash, notwithstanding, anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of Section 11B (unjust enrichment) of Central Excise Act.

5. Further, again 142(8)(b) also similarly provides for disbursement of any refund arising pursuant to assessment or adjudication proceedings, except for the provisions of Section 11B(2) of Central Excise Act, which deals with unjust enrichment.

6. Admittedly, in the facts of the present case, no limitation is applicable as provided under Section 11B (one year from the relevant date), due to overriding effect of CGST Act. Accordingly, I find that the appellant is entitled to refund under the provisions of Section 142(3) r/w Section 142(8) (b) of the CGST Act r/w the erstwhile provisions of Central Excise Act and the Cenvat Credit Rules.”



8.2 The above decision of the Hon'ble Tribunal was followed in the case of Doowon Automotive Systems India Pvt. Ltd. Vs. Commissioner of GST & C.Ex., Chennai – 2022 (65) GSTL 93 (Tri.-Chennai). A similar view was also taken in the case of Punjab National Bank Vs. Commissioner of C.T., Bangalore North – 2021 (52) GSTL 421 (Tri.-Bang.), wherein the Hon'ble Tribunal had held that :

“5.2 Further, I find that the words “notwithstanding anything contrary contain in said law” means that the provisions of this Section will prevail over provisions of existing law except provision of Section 11B(2) of Central Excise Act, 1944. The Section 11B(2) of Central Excise Act, 1944 contains provisions relating to granting of refund in case of unjust enrichment. Thus, as far as conditions of Section 142(9)(b) of CGST Act, 2017 is concerned, the appellant has fulfilled the said conditions and hence is entitled for refund.”

8.3 Considering the above judgments of the Hon'ble Tribunal and following judicial discipline, I am of the considered view that the period of limitation prescribed under Section 11B (1) of the Central Excise Act, 1944 is not applicable to the refund claim filed by the appellant. Hence, the application of refund has to be examined on merits and decision may be taken.

9. The appellant have also contended that the claim filed by them is not barred by limitation in view of the exclusion of the period from 01.03.2020 to 28.02.2022 for computation of the period of limitation. In this regard, it is observed that the Hon'ble Supreme Court had on 23.03.2020, considering the prevailing COVID pandemic, extended the period of limitation in all proceedings w.e.f. 15.03.2020. The relaxation of the period of limitation was subsequently extended till 02.10.2021 vide Order dated 23.09.2021. Subsequently, the Hon'ble Supreme Court vide Order dated 10.01.2022 directed that the period from 15.0.2020 till 28.02.2022 shall stand excluded for the purposes of limitation. It was further directed by the Hon'ble Supreme Court that where the limitation would have expired during the period from 15.03.2020 till 28.02.2022, notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 01.03.2022. In the event the actual balance period of limitation remaining, with effect from 01.03.2022 is greater than 90 days, that longer period shall apply.



9.1 The relaxation of time limits in terms of the Order of the Hon'ble Supreme Court is applicable to even refund claims as held by the Hon'ble Bombay High Court in the case of Saiher Supply Chain Consulting Pvt. Ltd. Vs. UOI – 2022 (63) GSTL 415 (Bom.), the relevant part of which is reproduced below :

“14. In our view, the Respondent No. 2 is also bound by the said Order dated 23rd March, 2020 and the Order dated 23rd September, 2021 and is require to exclude the period of limitation falling during the said period. Since the period of limitation for filing the third refund application fell between the said period 15th March, 2020 and 2nd October, 2021, the said period stood excluded. The third refund application filed by the Petitioner thus was within the period of limitation prescribed under the said Circular dated 18th November, 2019 read with Section 54(1) of the Central Goods and Services Tax Act, 2017. In our view, the impugned Order passed by the Respondent No. 2 is contrary to the Order passed by the Hon'ble Supreme Court and thus deserves to be quashed and set aside.”

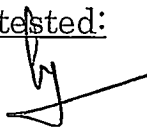
9.2 In the instant case, the appellant had filed their refund claim on 22.03.2022, which as per the department was required to be filed on or before 09.03.2022. Therefore, considering the Order of the Hon'ble Supreme Court excluding the period from 01.0.2020 to 28.02.2022, the refund claim filed by the appellant was within the period of limitation. Accordingly, even on this count, the rejection of the refund claim filed by the appellant on grounds of limitation is not legally tenable or sustainable.

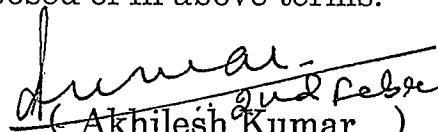
10. In view of the above, I am of the considered view that the adjudicating authority has erred in rejecting the refund claim of the appellant on the grounds of limitation. Consequently, I set aside the impugned order and allow the appeal filed by the appellant.

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.

Attested:


(N.Suryanarayanan. Iyer)
Assistant Commissioner (In-situ)
CGST Appeals, Ahmedabad.


(Akhilesh Kumar)
Commissioner (Appeals)

Date: 02.02.2023.



BY RPAD / SPEED POST

To

M/s. Lalit Engineers,
3, Shankar Estate, Sureliya Road,
CTM, Amraiwadi,
Ahmedabad – 380 026

Appellant

The Deputy Commissioner,
CGST, Division – I,
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.

