



सत्यमेव जयते

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 - टेलिफैक्स 07926305136



DIN : 20230264SW0000384283

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/3067/2022 / ४११ - २५
- ख अपील आदेश संख्या Order-In-Appeal No. AHM-EXCUS-001-APP-165/2022-23
दिनांक Date : 21-02-2023 जारी करने की तारीख Date of Issue 28.02.2023
आयुक्त (अपील) द्वारा पारित
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of OIO No. 11/WS08/AC/HKB/2022-23 दिनांक: 29.04.2022 passed by Assistant
Commissioner, CGST, TAR Section, Ahmedabad South
- ध अपीलकर्ता का नाम एवं पता Name & Address

Appellant

M/s Techplus Software
[Bhaumik Prafulbhai Gadani]
81, Shaiwali Society,
Near Dena Bank, Jivraj Park,
Vejalpur, Ahmedabad

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

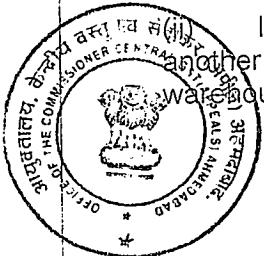
Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :

Revision application to Government of India:

- (1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।
- (i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :
- (ii) यदि माल की हानि के मामले में जब ऐसी 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।

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 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.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम होतो 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 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 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 शुल्कअधिनियम 1970 यथासंशोधित की अनुसूचि-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रु.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.

- 14ए 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)-

- a. (Section) खंड 11D के तहत निर्धारित राशि;
इण लिया गलत सेनवैट क्रेडिट की राशि;
बण 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:

- (xlix) amount determined under Section 11 D;
(i) amount of erroneous Cenvat Credit taken;
(ii) 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 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. Techplus Software, 81, Shaiwali Society, Near Dena Bank, Jivrajpark, Vejalpur, Ahmedabad (hereinafter referred to as the "appellant") against Order in Original No. 11/WS08/AC/HKB/2022-23 dated 29.04.2022 [hereinafter referred to as "*impugned order*"] passed by the Assistant Commissioner, CGST, TAR Section, Commissionerate : Ahmedabad South [hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case are that the appellant was not registered with the Service Tax department. They were having PAN No. AKEPG1109L. As per the information received from the Income Tax Department, the appellant had earned substantial income from services amounting to Rs.39,13,557/- during F.Y. 2014-15. However, they did not obtain service tax registration and did not pay service tax on such income from service. The appellant was called upon to submit documentary evidence in respect of the income earned by them. The appellant, however, did not submit the called for documents and details. Therefore, the appellant was issued Show Cause Notice bearing No. CGST/Div-VIII/O&A/TPD/76/AKEPG1109L/2020-21 dated 21.09.2020, wherein it was proposed to :

- A. Demand and recover the service tax amounting to Rs.4,83,715/- under the proviso to Section 73 (1) of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994.
- B. Impose penalty under Sections 77(1), 77(2) and 78 of the Finance Act, 1994.

3. The SCN was adjudicated vide the impugned order wherein :
- a) The demand of service tax amounting to Rs.4,83,715/- was confirmed along with interest.
 - b) Penalty amounting to Rs.4,83,715/- was imposed under Section 78(1) of the Finance Act, 1994.



- c) Penalty amounting to Rs.10,000/- was imposed under Section 77(1) of the Finance Act, 1994.

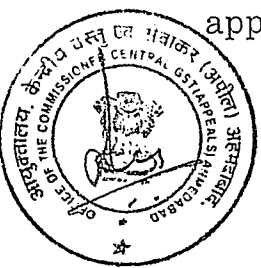
4. Being aggrieved with the impugned order, the appellant have filed the present appeal contesting the issue on merits. The appellant have also filed an application for condonation of delay wherein it was submitted that :

- i. The impugned order dated 29.04.2022 was received by them on 05.06.2022 and the appeal was filed on 26.08.2022.
- ii. The appeal was filed within 90 days as mentioned in the impugned order. However, while submitting Challan for appeal, they were informed that the appeal is to be made within 60 days. Therefore, they request that the delay be condoned.

4.1 On merits, in the appeal memorandum, the appellant have contended that :

- a) The contention that they had failed to respond to the service tax notice is factually wrong as they had replied to the SCN on 24.02.2021, 09.02.2022 and 25.02.2022.
- b) They had made export of service valued at Rs.30,34,182/-, of which they had produced FIRC provided by the bank for an amount of Rs.18,06,978/-.
- c) The address of their clients having their place of business outside India is submitted to prove compliance with sub-rule (b), (d) and (f) of Rule 6A(1) of the Service Tax Rules, 1994.
- d) Also, where the payment of service is received through foreign convertible currency, having a place of business and provision outside India which are distinct person, then it is well enough to treat it as Export of Service.

5. Personal Hearing in the case was held on 05.01.2023. Shri Mitulkumar V. Ghelani, Chartered Accountant, appeared on behalf of appellant for the hearing. He reiterated the submissions made in application for condonation of delay.

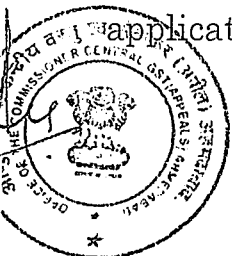


6. In the additional written submissions filed by the appellant on 06.01.2023, it was contended, inter alia, that :

- As per the impugned order received by them on 05.06.2022, the appeal was to be made in Form GST APL-01 within three months and they had filed the appeal on 26.08.2022.
- They were informed by the department that since it is a case of service tax, the appeal is to be filed in Form ST-4 and the same was submitted by them on 10.11.2022. They were also directed to make pre-deposit. There was no mention of pre-deposit for filing appeal in the impugned order.
- They are engaged in supply of web development and IT service to their International clients and receive payment through forex.
- They had total gross receipts of Rs.39,13,557/-, out of which Local service provided amounts to Rs.8,79,375/- and Export of Service amounts to Rs.30,34,182/-. Since the local service was below Rs. 9 lakhs, they do not fall within the ambit of service tax registration.
- Export of Service is exempted in terms of Rule 6A (1) of the Service Tax Rules, 1994.
- The impugned order confirming the demand along with interest and imposing penalty is bad in the eyes of law.
- Copies of the FIRC's for F.Y.2014-15, clients details with address, bank statement, ITR for F.Y. 2014-15, details of Debtors vis-à-vis export and local are submitted.

7. I have gone through the facts of the case, submissions made in the Appeal Memorandum, the application for condonation of delay, the additional written submissions and the materials available on records. The issue before me for decision is whether the impugned order confirming the demand of service tax amounting to Rs.4,83,715/- by the adjudicating authority, in the facts and circumstances of the case, is legal and proper. The demand pertains to F.Y. 2014-15.

8. Before delving into the merits of the appeal, I take up for decision the application for condonation of delay. It is observed from the records that



the present appeal was filed by the appellant on 26.08.2022 against the impugned order dated 29.04.2022, which the appellant claimed to have received on 05.06.2022. They have submitted copy of a cover on which bears a hand written endorsement to the effect 'Recd 05/06/2022'. The office of the adjudicating authority has vide letter dated 08.12.2022 informed that the impugned order was dispatched by RPAD on 05.05.2022. On comparison of the RPAD reference No. on the cover submitted by the appellant, it is found to be the same as reported by the office of the adjudicating authority. Therefore, the contention of the appellant regarding receipt of the impugned order on 05.06.2022 merits acceptance.

8.1 It is also observed that the preamble to the impugned order states that the appeal is to be filed in Form GST APL-01 within three months from the date of its communication. Accordingly, the appellant had filed the appeal in Form GST APL-1 on 26.08.2022. However, as the issue involved pertained to matters of Service Tax, the appellant was advised to file the appeal in Form ST-4, which the appellant have filed on 10.11.2022. From the materials available on record, it is observed that the appellant is not registered with the Service Tax department and, therefore, their plea that the appeal was filed by them in terms of what has been stated in the preamble to the impugned order appears to be justified. Considering these facts, I am of the view that the appeal is to be considered to have been filed by the appellant on 26.08.2022.

9. It is observed that the Appeals preferred before the Commissioner (Appeals) are governed by the provisions of Section 85 of the Finance Act, 1994. The relevant part of the said section is reproduced below :

“(3A) An appeal shall be presented within two months from the date of receipt of the decision or order of such adjudicating authority, made on and after the Finance Bill, 2012 received the assent of the President, relating to service tax, interest or penalty under this Chapter:

Provided that the Commissioner of Central Excise (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of two months, allow it to be presented within a further period of one month.”



9.1 In the instant case, the impugned order is dated 29.04.2022 and the appellant have received it on 05.06.2022. Therefore; the period of two months for filing the appeal before the Commissioner (Appeals) ended on 05.08.2022. The further period of one month, which the Commissioner (Appeals) is empowered to allow for filing appeal, also ends on 05.09.2022.

9.2 In terms of Section 85 of the Finance Act, 1994, an appeal before the Commissioner (Appeals) is to be filed within a period of two months from the receipt of the order being appealed. Further, the proviso to Section 85 (3A) of the Finance Act, 1994 allows the Commissioner (Appeals) to condone delay and allow a further period of one month, beyond the two month allowed for filing of appeal in terms of Section 85 (3A) of the Finance Act, 1994.

9.3 The appellant was required to file the appeal on or before 05.08.2022 i.e. two months computed from 05.06.2022. Further, the condonable period of one month, in terms of Section 85 (3A) of the Finance Act, 1994 ends on 05.09.2022. The present appeal filed on 26.08.2022, is, therefore, within the condonable period. Keeping in view the fact that the appellant is not registered with service tax department and also the fact that the preamble to the impugned order states that the appeal is to be filed within three months, I am of the considered view that the appellant have shown sufficient cause for condonation of delay in filing appeal. Accordingly, the delay of 21 days in filing the appeal by the appellant is condoned.

10. I find that the appellant was issued SCN on the basis of the data received from the Income Tax Department and the appellant was called upon to submit documents/details in respect of the service income earned by them. However, the appellant failed to submit the same. Thereafter, the appellant was issued SCN demanding service tax by considering the income earned by them as income earned from providing taxable services. However, no cogent reason or justification is forthcoming for raising the demand against the appellant. It is also not specified as to under which category of service, the non payment of service tax is alleged against the appellant. The



demand of service tax has been raised merely on the basis of the data received from the Income Tax, which indicated that the appellant had reported income from sale of services in their ITR. However, the data received from the Income Tax department cannot form the sole ground for raising of demand of service tax.

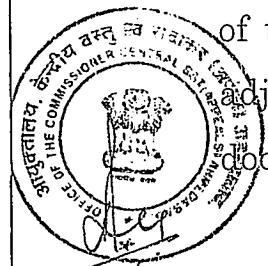
10.1. I find it pertinent to refer to Instruction dated 26.10.2021 issued by the CBIC, wherein it was directed that :

“It was further reiterated that demand notices may not be issued indiscriminately based on the difference between the ITR-TDS taxable value and the taxable value in Service Tax Returns.

3. It is once again reiterated that instructions of the Board to issue show cause notices based on the difference in ITR-TDS data and service tax returns only after proper verification of facts, may be followed diligently. Pr. Chief Commissioner/Chief Commissioner(s) may devise a suitable mechanism to monitor and prevent issue of indiscriminate show cause notices. Needless to mention that in all such cases where the notices have already been issued, adjudicating authorities are expected to pass a judicious order after proper appreciation of facts and submission of the noticee.”

10.2 However, in the instant case, I find that no such exercise, as instructed by the Board has been undertaken, and the SCN has been issued only on the basis of the data received from the Income Tax department. Therefore, on this very ground, the demand raised vide the impugned SCN is liable to be dropped.

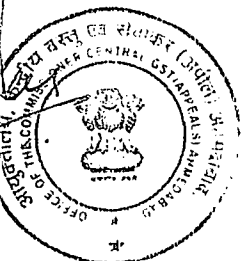
11. Coming to the merits of the appeal, it is observed that the appellant had contended before the adjudicating authority that out of the total income amounting to Rs.39,13,557/-, an amount of Rs.8,79,375/- was income earned from services provided locally, while the income earned from Export of Services amounted to Rs.30,34,182/-. Since their taxable income was less than 9 lakhs, they were not required to obtain service tax registration. The appellant had submitted before the adjudicating authority copies of their ITR, Form 26AS, Balance Sheet, Sales details and bank statements. However, the adjudicating authority rejected the contentions of the appellant holding that they satisfied only condition (a) and (c) of Rule 6A(1) of the Service Tax Rules, 1994. As regards condition (b), (d) and (f), the adjudicating authority has held that the appellant have not submitted any documents. Regarding condition (e), the adjudicating authority has held



that the appellant have not fulfilled the condition in all the cases, as they have submitted documents only for an amount of Rs.18,06,978/- out of the total amount of Rs.30,34,182/-.

11.1 The appellant have, as part of their additional written submissions, submitted copies of the FIRC's, bank statements, ITR and details of the exports and services provided locally. Having perused the documents submitted by the respondent, I find that they had provided services to different firms located outside India for which they had received payment in foreign currency. They have, however, not submitted any agreement or contract with their clients detailing the nature of the services provided by them to enable determination of the fact that the provision of the service is outside India. Further, the appellant have also not submitted any document or evidence to establish that they and the service recipient are not merely establishments of a distinct person in accordance with item (b) of Explanation 3 of clause (44) of Section 65B of the Act. Further, there is nothing on record to indicate that the appellant and the service recipients are merely establishments of a distinct person. These documents are essential to determine whether the appellant have complied with condition (d) and (f) of Rule 6A (1) of the Service Tax Rules, 1994.

11.2 Considering the above facts, I am of the considered view that in the interest of justice, the appellant is required to be given another opportunity to submit the documents evidencing compliance with condition (d) and (f) of Rule 6A (1) of the Service Tax Rules, 1994. In view thereof, I remand the matter back to the adjudicating authority for denovo proceedings. The appellant are directed to submit before the adjudicating authority within 15 days of the receipt of this order, the relevant documents to establish compliance with condition (d) and (f) of Rule 6A (1) of the Service Tax Rules, 1994. The adjudicating authority shall decide the case afresh after considering the documents submitted by the appellant and by following the principles of natural justice.



12. In view of the facts discussed hereinabove, I set aside the impugned order and allow the appeal filed by the appellant by way of remand in terms of the directions contained in Para 11.2 above.

13. 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.

Akhil
 (Akhilesh Kumar)
 Commissioner (Appeals)
 Date: 21.02.2023.

Attested:

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



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To

M/s. Techplus Software,
 81, Shaiwali Society,
 Near Dena Bank,
 Jivrajpark,
 Vejalpur, Ahmedabad

Appellant

The Assistant Commissioner,
 CGST, Division- VIII,
 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.

