आयुक्त(अपील)का कार्यालय
Office of the Commissioner (Appeals)

केंद्रीय जीएसटी, अपील आयुक्तालय,अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्वमार्ग, अम्बावाड़ीअहमदाबाद ३८००१५
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
07926305065 टेलेफैक्स07926305136

DIN : 20230364SW000077707C

स्पीड पोस्ट

क फाइल संख्या : File No : GAPPL/COM/STP/2689/2022 /241 – 45

ख अपील आदेश संख्या Order-In-Appeal No. **AHM-EXCUS-001-APP-199/2022-23**
दिनाँक Date : **29-03-2023** जारी करने की तारीख Date of Issue 31.03.2023

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

ग Arising out of OIO No. **MP/11/AC/Div-IV/2022-23** दिनाँक: **09.05.2022** passed by Assistant Commissioner, CGST, Division-IV, Ahmedabad South

ध अपीलकर्ता का नाम एवं पता Name & Address

Appellant

1. **M/s HGR Logistics Pvt Ltd**
   81, Shivshakti Estate,
   Narol Cross Road, Narol,
   Ahmedabad - 382405

Resondent

1. **The Assistant Commissioner**
   CGST, Division IV, Ahmedabad South
   5th Floor, GST Bhavan, Revenue Marg,
   Ambawadi, Ahmedabad - 380015

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

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

भारत सरकार का पुनरीक्षण आवेदन :

Revision application to Government of India:

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूवोक्त धारा को उप–धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी 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 मे हो माल की प्रकिया के दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

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

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

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

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

अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो डयूटी केडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(c) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए–8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनाँक से तीन मास के 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 O|O and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रूपये या उससे कम होतो रूपये 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 अपीलः–
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

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

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(क) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण(सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में 2nd माला, बहुमाली भवन , असरवा , गिरधरनागर, अहमदाबाद–380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd Floor,Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad : 380004. in case of appeals other than as mentioned in para-2(i) (a) above.

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल ओदश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होत हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता हैं।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner not withstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय 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 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.

5ण 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:

(cxv) amount determined under Section 11 D;
(cxvi) amount of erroneous Cenvat Credit taken;
(cxvii) 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

M/s. HGR Logistics Pvt. Ltd., 81, Shivshakti Estate, Narol Cross Road, Narol, Ahmedabad-382405 (hereinafter referred to as '*the appellant*') have filed the present appeal against the Order-in Original No. MP/11/AC/Div-IV/2022-2023 dated 09.05.2022 (in short '*impugned order*') passed by the Assistant Commissioner, Central GST, Division-IV, Ahmedabad South (hereinafter referred to as '*the adjudicating authority*').

2. The facts of the case, in brief, are that on the basis of the data received from the Central Board of Direct Taxes (CBDT), it was noticed that the appellant had earned substantial service income during the F.Y. 2014-15 to F.Y. 2016-17. The appellant were rendering transport service but have neither obtained Service Tax Registration nor paid service tax on the said income. They had declared income of Rs. 1,35,42,775/-, Rs. 1,59,75,341/- & Rs. 2,09,54,105/- under the 'Sales/Gross Receipts' in their ITR filed for the F.Y. 2014-15, F.Y. 2015-16 & F.Y. 2016-17 respectively, on which no service tax was discharged. Letters were, therefore, issued to the appellant to explain the reasons for non-payment of tax and to provide certified documentary evidences to prove the same. However, they neither submitted any documents nor filed any reply to substantiate the non-payment of service tax on such receipts.

2.1 Thereafter, a Show Cause Notice (SCN) No. IV//Div-IV/SCN-95/2020-2021 dated 21.12.2020 was issued to the appellant proposing recovery of service tax demand of Rs. 20,56,332/- not paid on the income received during the F.Y. 2014-15 to F.Y. 2016-17, along with interest under Section 73(1) and Section 75 of the Finance Act, 1994, respectively. Imposition of penalty both under Section 77 and Section 78 of the Finance Act, 1994 were also proposed.

2.2 The said SCN was adjudicated vide the impugned order, wherein the demand of Rs.20,56,332/- alongwith interest was confirmed under the proviso to Section 73(1) and Section 75 of the Finance Act, 1994 respectively. Penalty of Rs.20,000/- was imposed under Section 77 and equivalent penalty of Rs.20,56,332/- was also imposed under Section 78.

3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal on the grounds elaborated below:-

- The SCN was issued indiscriminately based on the difference between ITR-TDS taxable value and without proper verification of facts, thus, the notice is vague in terms of Instruction dated 26.10.2021 issued by the CBIC.

- It is a settled position of law that income reflected in IT Return /Balance Sheet is not a proper basis to determine the service tax liability without establishing the nature of service and the purpose for which the income is received. They were not provided any opportunity of being heard to explain the actual facts and submit the documents. Reliance placed on decision passed in the case of Kush Construction -2019(24) GSTL 606 (Tri-All); Deltax Enterprises- 2018 (10) GSTL 392 (Tri-Del).

- The appellant is providing services of transportation of goods by road as GTA. As the entire service was provided either to Body Corporate or Partnership Firm, they availed the benefit of Notification No. 30/2012-ST dated 20.06.2012. They did not pay tax on the value of service of Rs.5,31,20,834/- provided as the same is covered under Reverse Charge Mechanism. They, therefore, were under the bonafide belief that they are not liable to make the payment of service tax under Forward Charge Mechanism.

- In terms of Notification No. 33/2012-ST dated 20.06.2012, the appellant has availed the SSI exemption. Out of the total value of service amounting to Rs.5,38,04,934/- earned under GTA, the amount of Rs. 5,31,20,834/- is covered under RCM and for the remaining value of Rs. 6,84,100/-, they are liable to pay tax. However, during the F.Y. 2014-15, F.Y 2015-16 & F.Y. 2016-17, as the value of taxable service covered under Forward Charge has not exceeded Rs. 10 Lakh, therefore they are not liable to pay service tax on the amount of Rs. 6,84,100/- considering the SSI exemption in terms of Notification No. 33/2012-ST.

- The income reported in Income Tax Returns does not effect by any other way of reporting income under any other existing law. Assessee needs to report each & every income whether taxable or exempted under Service Tax in the IT Return. Thus, such income reflected in the ITR cannot be considered as a taxable income under Service Tax without considering the exemption and abatement available on the service rendered.

- When there is no tax liability they are not required to make the payment of interest either.

- When the appellant was not liable to pay tax on the income which is exempted under Notification No.30/2012-ST and Notification No.33/2012-ST, the penalty under Section 77(1) & 77(2) was not liable to be imposed.

- As the income earned was reflected in the I.T Return, suppression cannot be alleged and therefore the demand has been issued beyond the normal period of limitation, thus, the SCN is time barred. When the extended period cannot be invoked, demand raised under Section 73(1) of the F.A., 1994 is not sustainable, accordingly, the penalty under Section 78 is also not imposable.

4. Personal hearing in the matter was held on 09.02.2022. Mr. Sourabh Singhal, Chartered Accountant, appeared on behalf of the appellant. He re-reiterated the submissions made in the appeal memorandum.

5. I have carefully gone through the facts of the case, the impugned order passed by the adjudicating authority, submissions made by the appellant in the appeal memorandum as well as those made during personal hearing. The issue to be decided in the present case is as to whether the demand of service tax amounting to Rs. 20,56,332/, alongwith interest and penalties, confirmed in the impugned order passed by the adjudicating authority, in the facts and circumstances of the case, is legal and proper or otherwise. The demand pertains to the period F.Y. 2014-15 to F.Y. 2016-17.

6. It is observed that the adjudicating authority held that the service provider are required to obtain registration and comply with the provisions of Service Tax Laws, which the appellant failed to comply. Hence, he has denied the benefit of exemption under Notification No. 33/2012-ST. He also denied the exemption under Notification No. 30/2012-ST dated 20.06.2012 on the findings that the appellant has not put forth any document evidencing their claim that their client falls under the specified categories as specified in the notification.

6.1 The appellant, on the other hand have claimed that out of the total value of taxable service amounting to Rs. 5,38,04,934/- earned under GTA, the amount of Rs. 5,31,20,834/- is covered under RCM and only for the remaining value of Rs. 6,84,100/-, they are liable to pay service tax. However, during the F.Y. 2014-15, F.Y 2015-16 & F.Y. 2016-17, the value of taxable service wherein service tax was liable to be paid under forward charge has not exceeded Rs. 10 Lakh, therefore, they are not liable to pay service tax on the amount of Rs. 6,84,100/-, which is below the threshold limit exemption.

6.2 It is observed that the threshold limit for value based exemption is prescribed under Notification No. 33/2012-ST dated 20.06.2012, which exempts the taxable services of aggregate value not exceeding ten lakh rupees in any financial year from the whole of the service tax leviable thereon under Section 66 of the Finance Act. The term "**aggregate value**" means the sum total of value of taxable services charged in the first consecutive invoices issued during a financial year but does not include value charged in invoices issued towards such services which are exempt from whole of service tax leviable thereon under Section 66B of the said Finance Act under any other notification.

6.3 I find that the taxable services rendered by the appellant are not exempted vide any notification, as Notification No. 30/2012-ST, only shifts the liability to pay tax from service provider to service recipient. It does not grant exemption from whole of service tax as such. Since, the term "**aggregate value**" allows exclusion of only that value of services, which are exempt from whole of service tax leviable thereon under Section 66B of the said Finance Act, under any other notification, I, therefore, find that the income earned in respect of services, where the tax liability shift on the service recipient, needs to be included in the aggregate value, while considering the threshold limit exemption. Thus, the value of services considered by the appellant during the disputed for claiming the threshold limit exemption is erroneous as they have only considered the total turnover where forward charges are applicable, instead of considering the sum total of value of taxable services provided. Considering the above facts, I, therefore, find that the value based exemption denied by the adjudicating authority, is legally sustainable.

7. Further, the appellant have claimed that the income of Rs. 5,31,20,834/- earned during F.Y. 2014-15, F.Y 2015-16 & F.Y. 2016-17 was pertaining to the GTA service rendered to Body Corporate and Partnership Firm. However, the appellant has not submitted the details of income ledgers to substantiate their above claim. The details of income reflected in Balance Sheet and Form-26AS is shown in the table below:-

(Amount in Rs.)

Period	*Value as per B/S*	*Value after abatement*	*Net Taxable Value*	*S.Tax*	*Value as per Sales Register*	*Form-26AS (Income credited on which TDS paid)*	*TDS paid*
A	B	C	D	E	F	G	H
2014-15	13542775	10157081	3375694	418471	13542775	2043198	Nil
2015-16	15975341	11182739	4792606	694927	15975341	3636572	68360
2016-17	20954105	14667874	6286231	942934	20954105	313825	2887
	50,47,21,221		**1,44,54,531**	**20,56,332**		**59,93,595**	

From the above details, it is seen that the appellant have shown the total income of Rs. 59,93,595/- only in their Form-26AS. However, for the remaining income, they have not provided any income ledger of respective service recipients so as to prove that the service recipients were either Body Corporate, Factories or Partnership firms, specified under Notification No. 30/2012-ST.

7.1 The appellant, however, have produced a computerized sheet showing sale of service to various service recipients/clients (containing details like name of their clients, their PAN number, whether the client are liable to pay tax under RCM, value of service provided and value of service reflected in Form 26AS) and sample Lorry Receipts. On going through the sales details, I find that the services are also rendered to Body Corporate, Factories or Partnership firm. Further, few consignment notes submitted by the appellant also clearly mention that the liability to pay service tax is either on the consignor or consignee. Hence, as long as the service recipients are covered under the categories specified under Notification No.30/2012-ST, I find that the income earned through sale of services to such categories of persons shall be excluded from the total taxable income.

7.2 The exemption under Notification No. 30/2012-ST dated 20.06.2012 was, however, denied by the adjudicating authority for non-submission of document evidencing their claim that the service recipient falls under the specified categories of the notification. In the present appeal, the appellant have submitted few sample consignment note. However, based on such sample consignment notes, I cannot grant a comprehensive benefit to the appellant. I, therefore, in the interest of justice, remand back the case to the adjudicating authority to re-determine the tax liability in terms of Notification No. 30/2012-ST, on the strength of the documents that the appellant shall provide to co-relate that the income earned was through sale of service, rendered to Body Corporate, Factories or Partnership firm, vis-à-vis their income ledgers or consignment notes issued thereof.

8. Coming to the issue of limitation, it is observed that the appellant have vehemently contended that the income received through sale of service was reflected in their IT Returns filed with the Income Tax Department as well as in the Balance Sheet, hence, suppression cannot be alleged. They also alleged that they were not provided any opportunity of being heard to explain the actual facts and submit the documents. I do not find merit in their above contention. In the impugned order, at Para-18, it is recorded that the appellant was granted personal hearing on 26.04.2021, which they

attended. Hence, the argument that they were not provided the opportunity of being heard to explain the factual facts and submit the documents, is misleading. Further, it is observed that Hon'ble Tribunal in the case of *Commissioner of Central Excise, Calicut* v/s *Steel Industries Kerala Ltd.* reported in 2005 (188) E.L.T. 33 (Tri.-Bang.) held that the theory of universal knowledge in respect of balance sheet being a public document not attracted to the Department of Revenue in absence of the declaration by the assessee. The appellant in the present case have admitted to have rendered taxable services where under forward charge they are liable to pay service tax, but they never bothered to obtain Service Tax Registration nor discharged their tax liability, which I find definitely leads to suppression and, therefore, the SCN is not hit by limitation.

9. In light of above discussion, I, therefore, direct the appellant to submit all the relevant documents and details to the adjudicating authority, in support of their contentions, within 15 days before the adjudicating authority. The adjudicating authority shall decide the case afresh on merits and accordingly pass a reasoned order, following the principles of natural justice. Consequently, I remand the matter back to the adjudicating authority to pass the order after examination of the documents and verification of the claim of the appellant.

10. In light of above discussion, I set-aside the impugned order confirming the service tax demand of Rs. 20,56,332/- alongwith interest and penalties and allow the appeal filed by the appellant by way of remand.

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

29th March, 2023.

(अखिलेश कुमार)
आयुक्त(अपील्स)

Date: 29.03.2023

Attested

(Rekha A. Nair)
Superintendent (Appeals)
CGST, Ahmedabad

By RPAD/SPEED POST

To,
M/s. HGR Logistics Pvt. Ltd.,
81, Shivshakti Estate,
Narol Cross Road, Narol,
Ahmedabad-382105

Appellant

The Assistant Commissioner,
Central GST, Division-IV,
Ahmedabad South

Respondent

Copy to:

1. The Principal Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad South.
3. The Assistant Commissioner (H.Q. System), CGST, Ahmedabad South. (For uploading the OIA)
4. Guard File.