



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: 20230964SW000000E1A7

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/2730/2023 / 5319 - 24
- ख अपील आदेश संख्या Order-In-Appeal No. AHM-EXCUS-001-APP-101/2023-24  
दिनांक Date : 28-08-2023 जारी करने की तारीख Date of Issue 04.09.2023  
आयुक्त (अपील) द्वारा पारित  
Passed by Shri Shiv Pratap Singh, Commissioner (Appeals)
- ग Arising out of OIO No. 111/AC/Ramnath Jhinku Prajapati/Div-II/A'bad-South/JDM/2022-23  
दिनांक: 23.01.2023 passed by Assistant Commissioner, CGST, Division-II, Ahmedabad South
- घ अपीलकर्ता का नाम एवं पता Name & Address

**Appellant**

M/s. Ramnath Jhinku Prajapati,  
Proprietor of M/s. R. N. Engineering,  
A/1, Ganganagar Society,  
Opp. Ashapuri Residency,  
Vinzol Cross Road, Vatva,  
Ahmedabad-382440.

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 :

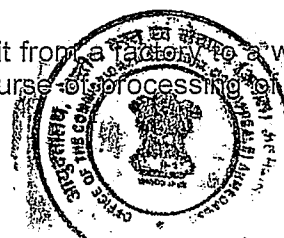
**Revision application to Government of India:**

(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, 4<sup>th</sup> Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी 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 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.

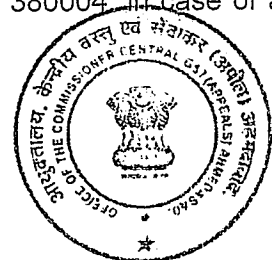
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 :-

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

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



The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appel) 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 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.

10 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.

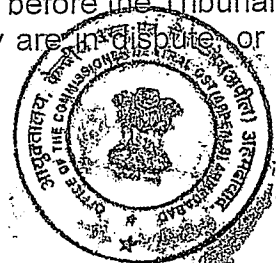
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

- (i) amount determined under Section 11 D;  
(ii) amount of erroneous Cenvat Credit taken;  
(iii) amount payable under Rule 6 of the Cenvat Credit Rules.

इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो मांग 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."



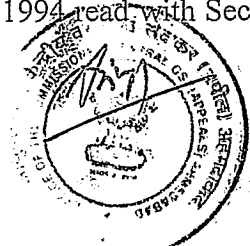
ORDER-IN-APPEAL

The present appeal has been filed by M/s. Ramnath Jhinku Prajapati, Proprietor of M/s. R. N. Engineering, A/1, Ganganagar Society, Opp. Ashapuri Residency, Vinzol Cross Road, Vatva, Ahmedabad – 382440 (hereinafter referred to as “the appellant”) against Order-in-Original No. 111/AC/Ramnath Jhinku Prajapati/Div-II/A’bad-South/JDM/2022-23 dated 23.01.2023 (hereinafter referred to as “the impugned order”) passed by the Assistant Commissioner, Central GST, Division II, Ahmedabad South (hereinafter referred to as “the adjudicating authority”).

2. Briefly stated, the facts of the case are that the appellant are holding PAN No. AIAPP1301M. On scrutiny of the data received from the Central Board of Direct Taxes (CBDT) for the FY 2015-16, it was noticed that the appellant had earned an income of Rs. 16,60,717/- during the FY 2015-16, which was reflected under the heads “Sales / Gross Receipts from Services (Value from ITR)” filed with the Income Tax department. Accordingly, it appeared that the appellant had earned the said substantial income by way of providing taxable services but had neither obtained Service Tax registration nor paid the applicable service tax thereon. The appellant were called upon to submit copies of required documents for assessment for the said period. However, the appellant had not responded to the letters issued by the department.

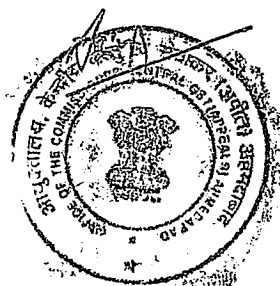
2.1 Subsequently, the appellant were issued Show Cause Notice No. WS0205/Third Party Data(2015-16)/12/2020-21 demanding Service Tax amounting to Rs. 2,40,808/- for the period FY 2015-16, under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994. The SCN also proposed recovery of interest under Section 75 of the Finance Act, 1994; recovery of late fees as per Rule 7C of the Service Tax Rules, 1994 read with Section 70 of the Finance Act, 1994; and imposition of penalties under Section 77(1) and Section 78 of the Finance Act, 1994.

2.2 The Show Cause Notice was adjudicated, ex-parte, vide the impugned order by the adjudicating authority wherein the demand of Service Tax amounting to Rs. 2,40,808/- was confirmed under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994 along with Interest under Section 75 of the Finance Act, 1994 for the period FY 2015-16. Further (i) Penalty of Rs. 2,40,808/- was imposed on the appellant under Section 78 of the Finance Act, 1994; (ii) Penalty of Rs. 10,000/- was imposed on the appellant under Section 77(1) of the Finance Act, 1994; and (iii) Penalty of Rs. 10,000/- for each ST-3 return filed late was imposed on the appellant under Rule 7C of the Service Tax Rules, 1994 read with Section 70 of the Finance Act, 1994.

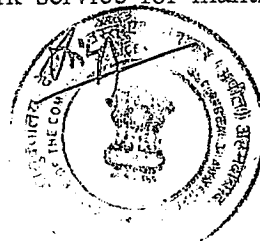


3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal, inter alia, on the following grounds:

- The appellant is a Proprietorship firm, and engaged in manufacturing activity of machinery goods. However, appellant is undertaking job work for the principal, therefore, he has not obtained central excise registration as well as service tax registration.
- The appellant is undertaking job work of parts, used in manufacturing of machines. The appellant had installed lath machine, welding machine, drill machine, strapping machine, slotting machine, etc. for the manufacturing of parts. The appellant receives steel round bar, pipes, MS circle, steel material and castings from the manufacturers of Metal Machinery, conveyor belt, rolling mill. The parts manufactured from round bar, pipes, MS circle, and steel material, etc. are returned to the principals. The metal machinery manufacturer, conveyor belt manufactures and other machinery manufacturers used the parts, manufactured by the appellant, in the manufacture of their machines. The parts manufactured by the appellant are used in the manufacture of machines. The machine manufacturers used to clear the machine on payment of appropriate duty of excise. The appellant has not provided any service leave apart taxable service. Therefore, order passed by adjudicating authority may please be quashed and set aside.
- It is submitted that as per Section 66B of the Finance Act, 1994, the service tax is levied on all the services other than those services specified in the negative list. The services covered under negative list are listed in Section 66D of the Finance Act, 1994. Accordingly, all the services, except those covered under negative list and services exempted by notification, are subject to levy of service tax. Since service of the appellant is covered under the ambit of Section 66D of the Finance Act, 1994, the service tax ought not to have been demanded from the appellant. It is submitted that Clause (f) of Section 66D specifically covers process amounting to manufacture.
- As activity carried out by the appellant is specifically covered under Clause (f) of Section 66D of the Finance Act, 1994, the same is not liable to service tax. Therefore, order passed by adjudicating authority, confirming demand of service tax, may please be quashed and set aside.



- The appellant submitted that they used to receive steel round bar, pipes, MS circle, Steel material and castings from the manufacturers of Metal Machinery, conveyor and Rolling Mill. The appellant manufactured parts from above material, sent by manufacturers of machines, on job work basis. Since activity of the appellant is covered by clause (f) of Section 66D of the Finance Act, 1994, the impugned order may please be quashed and set aside.
  - They further submitted that demand was raised and service tax was confirmed entirely on the basis of assumption and presumption, inasmuch as the amount mentioned in Income tax return and gathered there from has been construed as income earned from services and that service would be covered under the ambit of service tax and further presumption was made that such service is liable to service tax. Thus, demand was raised and confirmed merely on presumption. Therefore, impugned order may please be quashed and set aside.
  - The department has not placed any evidence to prove its case. In fact department has not made any inquiry or investigation at the end of appellant. It is well settled principle that demand cannot be made on assumption and presumption. In this regard they have relied on following case laws:
    - a) Punjab Fibres Ltd. V/s. CCE, Delhi cited at 2002 (141) ELT 819 (Tri.Del.)
    - b) CCE, Ahmedabad V/s. Durolam Ltd. cited at 2007 (212) ELT 419(Tri.-Ahmd.)
    - c) Tetra Plastics Pvt. Ltd. V/s. CCE&C, Nashik cited at 2008 (227) ELT 74 (Tri. Mumbai)
  - Demand Vide above SCN invoking proviso to Section 73 is time barred as there is no intention at the end of the appellant to evade payment of tax and therefore extended period of limitation cannot be invoked.
  - Since Tax it self is not payable, Interest and Penalty cannot be demanded from the appellant.
4. Personal hearing in the case was held on 21.08.2023. Shri P. G. Mehta, Advocate, appeared on behalf of the appellant for personal hearing and handed over additional submissions, along with copy of supporting documents such as ITR, Financial Statements, Copies of Invoices, Form 26-AS and some Orders in Appeal issued previously on the same issue. He submitted that the appellant is providing job work service for manufacturing of



various machinery parts. The service being done on job work basis amounts to manufacturing, which is under the negative list. He therefore, requested to set aside the impugned order.

4.1 The appellant in their additional submission dated 21.08.2023, inter alia, re-iterated the grounds mentioned in the appeal memorandum and submitted copies of following documents in support of their claim.

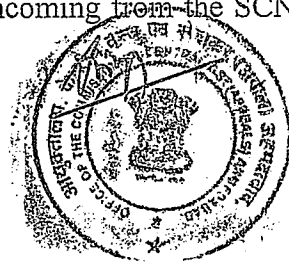
- a) Form 26AS for the FY 2015-16;
- b) Copy of Income Tax Return for the FY 2015-16;
- c) Copy of Profit & Loss Account, Balance Sheet and Ledger Account of Labour income for the FY 2015-16;
- d) Copies of sample invoices along with delivery challans for the FY 2015-16;
- e) Copy of OIA No. AHM-EXCUS-001-APP-62/2023-24 and OIA No. AHM-EXCUS-001-APP-60/2023-24 passed by the Commissioner (Appeals), CGST, Ahmedabad.

5. I have carefully gone through the facts of the case, grounds of appeal, submissions made in the Appeal Memorandum and documents available on record. The issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority, confirming the demand of service tax against the appellant along with interest and penalty, in the facts and circumstance of the case, is legal and proper or otherwise. The demand pertains to the period FY 2015-16.

6. It is observed that the main contentions of the appellant is that they are engaged in manufacturing of machine parts on job work basis for the principal i.e. machine manufacturers, who sent steel round bar, pipes, MS circle, steel material etc. The parts manufactured from round bar, pipes, MS circle, and steel material, etc. are returned to the principals. The parts manufactured by the appellant are used in the manufacture of machines. The machine manufacturers used to clear the machine on payment of appropriate duty of excise. The service of the appellant is covered under the ambit of Section 66D(f) of the Finance Act, 1994, and the service tax was not payable on the same.

6.1 It is also observed that the adjudicating authority has confirmed the demand of service tax vide the impugned order passed ex-parte.

7. I find that in the SCN in question, the demand has been raised for the period FY 2015-16 based on the Income Tax Returns filed by the appellant. Except for the value of "Sales of Services under Sales / Gross Receipts from Services" provided by the Income Tax Department, no other cogent reason or justification is forthcoming from the SCN for raising



the demand against the appellant. It is also not specified as to under which category of service the non-levy of service tax is alleged against the appellant. Merely because the appellant had reported receipts from services, the same cannot form the basis for arriving at the conclusion that the respondent was liable to pay service tax, which was not paid by them. In this regard, I find that CBIC had, vide Instruction dated 26.10.2021, 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."*

7.1 In the present case, I find that letters were issued to the appellant seeking details and documents, which were allegedly not submitted by them. However, without any further inquiry or investigation, the SCN has been issued only on the basis of details received from the Income Tax department, without even specifying the category of service in respect of which service tax is sought to be levied and collected. This, in my considered view, is not a valid ground for raising of demand of service tax.

8. It is observed that the main contentions of the appellant are that they are engaged in manufacturing activity of machinery parts on job work basis for the principal, who used the said parts in manufacturing of machines on which appropriate duty is payable by the principal manufacturer, therefore, their activity covered under negative list as per Section 66D(f) of the Finance Act, 1994 and they were not liable to payment of service tax.

8.1 It is also observed that the adjudicating authority has confirmed the demand of service tax vide the impugned order passed ex-parte.

9. For ease of reference, I hereby produce the relevant text of Section 66D(f) of Finance Act, 1994, which reads as under:

**"SECTION 66D. Negative list of services.—**

*The negative list shall comprise of the following services, namely:*





(a) ... ..

(f) *services by way of carrying out any process amounting to manufacture or production of goods excluding alcoholic liquor for human consumption.*”

9.1 On scrutiny of the documents submitted by the appellant viz. Invoices, delivery challans and Profit & Loss Account, it appears that the appellant engaged in manufacture of machinery parts on job work basis. As the process carried out by the appellant falls under the definition of manufacturing, the activity carried out by the appellant falls under the Negative List of Services as defined under Section 66D(f) of the Finance Act, 1994, and the appellant not required to pay any service tax on the income received by them during the FY 2015-16.

10. In view of the above discussion, I am of the considered view that the activity carried out by the appellant not liable to pay Service Tax during the FY 2015-16. Since the demand of Service Tax is not sustainable on merits, there does not arise any question of charging interest or imposing penalties in the case.

11. In view of above, I hold that the impugned order passed by the adjudicating authority confirming demand of Service Tax, in respect of job work income received by the appellant during the FY 2015-16, is not legal and proper and deserve to be set aside.

12. Accordingly, I set aside the impugned order and allow the appeal filed by the appellant.

13. अपील कर्ता 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.

  
(Shiv Pratap Singh)  
Commissioner (Appeals)

Date : 28-8-23

Attested



(R. C. Maniyar)  
Superintendent(Appeals),  
CGST, Ahmedabad

**By RPAD / SPEED POST**

To,  
M/s. Ramnath Jhinku Prajapati,  
Proprietor of M/s. R. N. Engineering,

Appellant



A/1, Ganganagar Society,  
Opp. Ashapuri Residency,  
Vinzol Cross Road, Vatva,  
Ahmedabad – 382440

The Assistant Commissioner,  
CGST, Division-II,  
Ahmedabad South

Respondent

Copy to :

- 1) The Principal Chief Commissioner, Central GST, Ahmedabad Zone
- 2) The Commissioner, CGST, Ahmedabad South
- 3) The Assistant Commissioner, CGST, Division II, Ahmedabad South
- 4) The Assistant Commissioner (HQ System), CGST, Ahmedabad South

(for uploading the OIA)

- 5) Guard File
- 6) PA file

