



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: 20231164SW0000924628

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/3528/2023 / १८३२-३६
- ख अपील आदेश संख्या Order-In-Appeal No. **AHM-EXCUS-001-APP-146/2023-24**
दिनांक Date : 25-10-2023 जारी करने की तारीख Date of Issue 02.11.2023
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Gyan Chand Jain**, Commissioner (Appeals)
- ग Arising out of OIO No. 267/WSO8/AC/KSZ/2022-23 दिनांक: 15.02.2023 passed by Assistant Commissioner, CGST, Division VIII, Ahmedabad South.
- घ अपीलकर्ता का नाम एवं पता Name & Address

Appellant

**M/s. Sh. Aswhin Kumar Ramniklal Vyas,
B-24, Avani Park,
Nr. Vishwamitra Society,
Vejalpur Road, Jivrajpark,
Ahmedabad-380051.**

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

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

भारत सरकार का पुनरीक्षण आवेदन :

Revision application to Government of India:

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

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

(ii) यदि माल की हानि के मामले में जब ऐसी हानिकार खाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रकिया के दौरान हुई हो।

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



- (क) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।
- (A) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.
- (ख) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

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

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

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

- (1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतरमूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता 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 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.

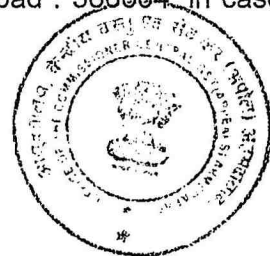
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

- (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 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(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 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.

- 17 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.

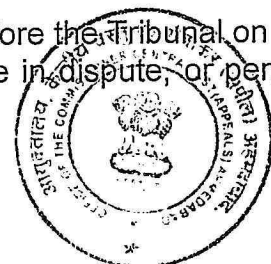
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

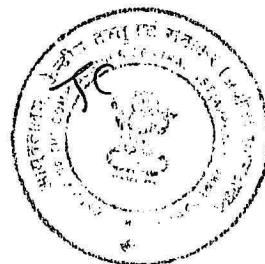


ORDER IN APPEAL

The present appeal has been filed by Sh. Aswhin Kumar Ramniklal Vyas, B-24, Avani Park, Nr. Vishwamitra Society, Vejalpur Road, Jivrajpark, Ahmedabad— 380 051 (hereinafter referred to as the “*the Appellant*”) against Order in Original No. 267/WS06/AC/KSZ/2022-23 dated 15.02.2023 issued on 16.02.2023 hereinafter referred to as “the impugned order”] passed by the Assistant Commissioner, CGST, Division VIII, Ahmedabad South (hereinafter referred to as “the adjudicating authority”).

2. Briefly stated, the facts of the case are that the Appellant were registered with Service Tax department under Photography Service having Service Tax Registration No. ABOPVS8172HST001. As per the information received from the Income Tax Department, the Appellant had declared less taxable value in their Service Tax Return for the F.Y. 2015-16 and 2016-17 as compared to Service related taxable value declared by them in their Income Tax Return. Therefore they had short paid service tax on differential value of income shown in ITR and STR. Therefore, the Appellant were issued Show Cause Notice bearing No. CGST/WS0802/O&A/TPD(15-16)/A BOPVS8172HST001 dated 21.12.2020, wherein it was proposed to:

- a) Demand and recover an amount of Rs. 6,90,181/- for the F.Y. 2015-16 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 (hereinafter referred to as 'the Act').
- b) Impose penalty under the provisions of Section 77 and 78 of the Act.



3. The SCN was adjudicated ex-parte vide the impugned order wherein:

- a) The demand of service tax amounting to Rs. 6,90,181/- was confirmed along with interest.
- b) Penalty amounting to Rs. 6,90,181/- was imposed under 78 of the Act.
- c) Penalty amounting to Rs. 10,000/- was imposed under 77(2) of the Act for failure to assess the tax on the services provided by him and furnish ST-3 return.

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

➤ SCN needs to be based on the principal of natural justice. The OIO has not taken into consideration that the SCN has been issued merely based on the data from the income tax Department. No further investigation has been done by the Service Tax department and no opportunity was provided before the issuance of SCN. In support reliance is placed in the case of case law of Uma Nath Pandey Vs State of UP reported at 2009 (237) ELT 241 (S.C.) explaining meaning of natural justice. It was held in that order that hearing should be given to each assessee.

➤ No. investigation was done by the department and OIO is passed based on the basis of SCN which is issued merely based on third party data of Income tax Department.

➤ Personal hearing letter issued by the department were not received by the appellant. Therefore OIO has been issued without providing the appellant the opportunity of being heard and the same is in violation of principal of natural justice.



➤ Demand is barred by limitation and hence extended period is not invocable. It is necessary that there must be suppression of facts or willful mis-statement with intend to evade payment of tax for invoking extended period of limitation. The department has failed to substantiate the intention to evade payment of tax at the end of appellant so extended period cannot be invoked. In support the appellant relied on the case of case laws of Uniworth Textiles Ltd. Vs. Commissioner of Central Excise, Raipur 2013(288) E.L.T. 161(S.C.) and the case laws of Anand Nishikawa Co. Ltd. Vs. CCE, Meerut, 2005 (188) E.L.T., 149 (S.C.).

➤ No positive action shown by the department relating to intention to evade payment of taxes at the end of Appellant. The Appellant places reliance on the following decisions: (1.) Continental Foundation Jt. Venture V. CCE, Chandigarh-I, 2007 (2160E.L.T. 177 (S.C.) (2.) CCE, Mumbai IV Vs. Damnet Chemicals Pvt. Ltd. 20074 (216) E.L.T. 3 (S.C.)

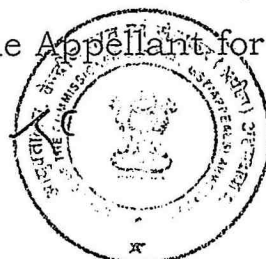
➤ The OIO has erred in imposing Interest U/s 75 and Penalty U/s 70, 77(1), 77(2) and 78 of the Finance Act, 1994. As the Appellant is not liable to pay Service Tax they are liable to pay Interest and Penalty. The Appellant relied on the case of Pratibha Processor V. Union of India [196(88) ELT 12 (S.C.) wherein the Hon'ble Supreme Court held that in tax matters, Interest is not liable to be paid if there is not liability to pay tax itself. Penalty Under Section 78 of the Act cannot be imposed subject to the condition of fraud, suppression of facts, willful mis-statement, etc. with an intention to evade service tax. Penalty U/s 78 of the Act. Can be proposed only when any assessee commits any positive act for evading service tax. mere failure to disclose or declare would not amount to 'suppression'. Reliance in this regard is placed on the case of Anand Nishikawa Co. Ltd. V. Commission of Central Excise, Meerut (Supra). It is submitted by the Appellant that they did not commit any



positive act for evading service tax. Therefore Penalty under Section 78 of the Act is not imposable.

➤ The Appellant availed threshold exemption limit for 2015-16. The Income shown in the SCN as well as OIO is of Rs. 25,36,545/- is total income of sale of goods as well as service, due to some error all the income has been reported in sale of service. However, service amount to Rs. 8,05,890/- and the sale of goods amount to Rs. 17,30,655/- which makes total of Rs. 25,36,545/. The Appellant have submitted the P & L Account of F.Y. 2015-16 which makes evident that their actual service income is Rs. 8,05,890/-, which is less than Rs. 10,00,000/- and eligible to claim exemption as per Notification No. 33/2012-ST. To claim the exemption of said Notification income for 2014-15 has to be less than Rs. 10,00,000/-. The Appellant have submitted the P & L Account of 2014-15 which states that their service income for the said year is Rs. 6,88,545/- which is less than basic exemption of Rs.10,00,000/-. So, the Appellant have not taken the Service tax registration as small service providers have been given relaxation through Notification 33/2012-ST dated 20th June, 2012. For F.Y. 2016-17 the Appellant have already paid the service tax with interest and penalty for F.Y. 2016-17 demand raised in SCN amount to Rs. 21,49,216/- out of which they have actual sale of service of Rs. 11,19,696 (which is inclusive of ST) and actual sale of goods amount to Rs. 10,29,520/- as is evident from P&L of 2016-17. Henceforth, they have calculated the service tax payable on gross amount i.e. 9,73,648/- and paid Rs. 2,74,187/- (in which Service Tax amounting to Rs.1,46,047/- + Interest of Rs. 91,628/- + Penalty of Rs. 36,512/-) through DRC-03 dated 14.10.2021.

5. Personal Hearing in the case was held on 10.10.2023. Shri Nitesh Jain, and Sh. Pravin Maheshwari, Chartered Accountants appeared on behalf of the Appellant for the hearing



and reiterated the contents of the oral and written submissions made in appeal memorandum. Further, they requested some time for making additional submission.

6. I have gone through the facts of the case, submission made in the Appeal Memorandum, the submission made at the time of personal hearing and the material available on record. The issue before me for decision is whether the impugned order passed by the adjudicating authority confirming demand of service tax amount of Rs. 6,90,181/- along with interest and penalties, considering the facts and circumstances of the case, is legal and proper or otherwise. The dispute pertains to the period F.Y. 2015-16 & 2016-17.

7. It is observed that the demand of service tax vide Show Cause Notice (supra) was raised against the Appellant on the basis of the data received from Income Tax department. As per the data received from Income Tax department, the Appellant had received Rs. 25,36,545/- during FY. 2015-16 and Rs. 21,49,216/- during F.Y. 2016-17. On the basis of documentary evidence i.e. P & L Accounts and VAT Return filed for F.Y. 2015-16 and 2016-17 submitted by the Appellant, I am of the considered view that out of the gross receipt of Rs. 25,36,545/- in F.Y. 2015-16, Rs. 17,30,655/- was not taxable service income as the said income had been earned by the Appellant from sales of goods; similarly out of gross receipt of Rs. 21,49,216/- during F.Y. 2016-17, Rs. 10,29,520/- is not taxable service income as the said income had been earned by the Appellant from sale of goods, which was covered under negative list as per section 66D (e) of the Act. Further, the remaining income of Rs. 8,05,890/- in 2015-16 and Rs. 11,19,696/- in F.Y. 2016-17 were received from service income. To claim the exemption Notification 33/2012-ST dated 20.06.2012 in 2015-16, the income in preceding year i.e. F.Y. 2014-15 has to be less than Rs.10,00,000/-. I have gone through the documents submitted by the Appellant for the F.Y. 2014-15 viz. P & L Account and



VAT Return filed, I find that out of total income Rs. 21,18,100/- their service income for the said year is Rs. 6,88,545/- which is less than basic exemption of Rs. 10 lakhs and the remaining income Rs. 14,29,555/- pertains to sale of goods which is evident from the VAT return filed for the F.Y. 2014-15. As it was below the threshold limit i.e. 10 lakhs, I find that the Appellant are allowed to take exemption of threshold value of service income in F.Y. 2015-16 in terms of the provision of Notification No. 33/2012-ST dated 20.06.2012. The income details in F.Y. 2014-15 and F.Y. 2015-16 and 2016-17 is shown as under:

Sr. No.	Description	2014-15	2015-16	2016-17
1.	Total Income	21,18,100	25,36,545	21,49,216
2.	Less-Non-taxable value (trading of goods)	14,29,555*	17,30,655*	10,29,520
3.	Income from Service	6,88,545	8,05,890	11,19,696

* In support the Appellant have submitted VAT Return for 2014-15 and 2015-16.

8. In view of the above I find that the Appellant are collecting income from the sale of goods as well as from the service provided by the Appellant in F.Y. 2015-16 and 2016-17. I also find that the Appellant are collecting income from sale of goods and from the service provided in F.Y. 2014-15. The taxable service income received in F.Y. 2014-15 and 2015-16 is below the threshold income of 10 lakhs; hence in F.Y. 2015-16 they are eligible for exemption under Notification No. 33/2012-ST dated 20.06.2012 and therefore they are not liable to pay service tax in the said period. In F.Y. 2016-17 the taxable income is 11,19,696/- which is above the limit of threshold as is guided in terms of Notification No. 33/2012-ST dated 20.06.2012, hence in this year the Appellant are liable to pay Service Tax. The



Appellant submitted that the taxable income of the Appellant, should be Rs. 1,19,696/- after deducting 10 lakhs from income Rs. 11,19,696/-, however, the Appellant had excess paid service Tax amount of Rs. 1,46,047 with interest of Rs. 91,628/- and penalty of Rs. 36,512/- through DRC-03, dated 14th October, 2021 without claiming the exemption of 10 lakhs from service tax liability in F.Y. 2016-17. The details of income in F.Y. 2016-17 and service tax liability are produced as under:

Sr. No.	Description	2016-17
1.	Total Income	21,49,216
2.	Less-Non-taxable value (trading of goods) as per VAT Return	10,29,520
3.	Income from Service	11,19,696
4.	Less: 10 lakhs	10,00,000
5.	Net Income	1,19,696
6.	Service Tax liability @15%	17,954
7.	Service Tax Paid by the Appellant	1,46,047
8.	Excess paid by the Appellant	1,28,093

9. The adjudicating authority confirmed demand of Rs. 6,90,181/- for F.Y. 2015-16 and 2016-17 without considering the fact that the gross income, which was derived from the information based on the Income tax return includes both income received from sale of goods and from service rendered by the Appellant. I find that the Appellant are not liable to pay service tax in F.Y. 2015-16 at all and in F.Y. 2016-17 they will be liable to pay service tax only on the taxable value Rs. 1,19,696; which will come to Rs. 17,954/- (Rs. 1,19,696 * 15%). Therefore excess tax, interest and penalty paid by the Appellant is liable to be refunded.

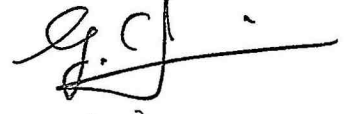
10. In the light of forgoing analysis, the Appeal is partly



allowed.

11. अपीलकर्ता द्वारा दायर अपील का निपटान उपरोक्त तरीके से किया जाता है।

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



ज्ञानचंद जैन
आयुक्त (अपील्स)

Dated: 25.10.2023

Attested



(अनंद कुमार)
अधीक्षक (अपील्स)
सी.जी.एस.टी, अहमदाबाद



BY RPAD/ SPEED POST

To

Sh. Aswhin Kumar Ramniklal Vyas,
B-24, Avani Park, Nr. Vishwamitra Society,
Vejalpur Road, Jivrajpark,
Ahmedabad— 380 051

Appellant

The Assistant Commissioner
CGST & Central Excise
Division VIII, Ahmedabad.

Respondent

Copy to :

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

