



सत्यमेव जयते

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

By SPEED POST

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(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/4930/2023 /US11-15
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-EXCUS-001-APP-321/2023-24 and 19.03.2024
(ग)	पारित किया गया / Passed By	श्री ज्ञानचंद जैन, आयुक्त (अपील) Shri Gyan Chand Jain, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	21.03.2024
(ङ)	Arising out of Order-In-Original No. 30/AC/Div-I/HKB/2023-24 dated 11.04.2023 passed by The Assistant Commissioner, CGST, Division-I, Ahmedabad South.	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s. Rajesh Rameshchandra Pandya, B-1, Navratna Appartment, B/h Bage Firods Zonal Office, Nr. Baroda Express Highway, CTM, Ahmedabad - 380026

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

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

भारत सरकार का पुनरीक्षण आवेदन:-

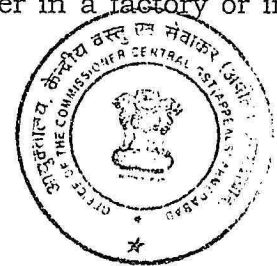
Revision application to Government of India:

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

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

(क) यदि माल की हानि के मामले में जब ऐसी हानिकार खाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार से 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.



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

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

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

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

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

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

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतरमूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ का मुख्य शीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(3) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम होतो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्नरकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

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

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-
Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

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

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

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

sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

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

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची -1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रू 6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) एके प्रति अपील के मामले में कर्तव्यमांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवाकर के अंतर्गत, शामिल होगा कर्तव्य की मांग (Duty Demanded)।

- (1) खंड (Section) 11D के तहत निर्धारित राशि;
- (2) लिया गलत सेनवैट क्रेडिट की राशि;
- (3) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि।

यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में अपील दाखिल करने के लिए पूर्व शर्त बना दिया गया है।

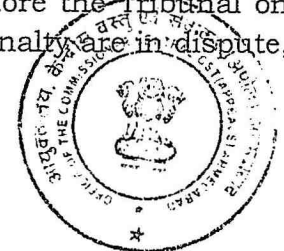
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994).

Under Central Excise and Service Tax, "Duty demanded" shall include:

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

(6) (i) इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



ORDER-IN-APPEAL

The present appeal has been filed by M/s. Rajesh Rameshchandra Pandya, B-I, Navratna Appartment, B/h. Bage Firods Zonal Office, Nr. Baroda Express Highway, CTM, Ahmedabad -380026 (hereinafter referred to as "the appellant") against Order-in-Original No. 30/AC/Div-I/HKB/2023-24 dated 11.04.2023 (hereinafter referred to as "the impugned order") passed by the Assistant Commissioner, Central GST, Division-I, 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. ASWPP8368A. The Income Tax Department provided data indicating taxable income for the Financial Year 2015-16. On scrutiny of the data received from the Central Board of Direct Taxes (CBDT) for the Financial Year 2015-16 and 2016-17, it was noticed that the appellant had earned an income of Rs. 12,00,000/- during the F.Y. 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 required details of service provided during the F.Y. 2015-16, however, they did not respond to the letters issued by the department. The appellant's failure to register for service tax, respond to correspondence, and properly assess service tax liability led to allegations of willful suppression of facts and evasion of payment. As a result, a demand for service tax payment of Rs. 1,80,000/- for the F.Y. 2015-16, along with interest and penalties, was issued.

2.1. Subsequently, the appellant were issued Show Cause Notice, wherein it was proposed to:

a) Demand and recover an amount of Rs. 1,80,000/- for 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 (1) and 78 of the Act.

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

a) The demand of service tax amounting to Rs. 1,80,000/- for F.Y. 2015-16 was confirmed under proviso to Sub-Section (1) of Section 73 of the Act.

b) Penalty amounting to Rs. 1,80,000/- was imposed under section 78 of the Act.

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

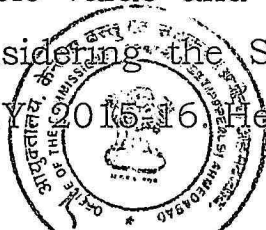
4. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal, inter alia, on the following grounds:

- Appellant contest the present case on other alternative grounds as mentioned herein below: In present case, the appellant has provided services by way of Miscellaneous transport of goods during the F.Y. 2015-16 as individual through their Tempo/truck. Hence their services would never fall under the category of GTA Service where consignment note is to be issued by GTA. Miscellaneous transport of goods by individual through their Tempo/truck is out of purview of GTA Service. Hence, in case of services provided by way of miscellaneous transport of goods as individual through their Tempo/truck, the question of issue any consignment Note does not arise. Services provided by the individual through their Tempo/truck/ by themselves are not taxable as Services provided by way of transportation of goods by road without



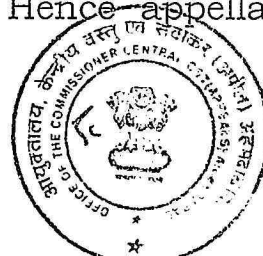
consignment Note are covered under the negative list in clause (p) of Section 66D.

- The appellant has charged Gross amount/Taxable Service value as Labour services and Transportation Services during the FY. 2014-15 Rs. 9,61,478/- (Labour Rs. 500649 + Transport service 4,60,829) which was less than Rs. 10 Lakhs in a financial year from 2014-15. Hence appellant is also eligible for the purpose of threshold exemption benefit of Rs. 10 Lakhs as provided under Notification No. 33/2012 S.T dated 20/06/2012 for the financial year 2015-16.
- The appellant had charged Taxable Service value as Labour services during the FY. 2015-16 of Rs.6,00,000 (Excluding Exempted Transportation Services under the negative list in clause (p) of Section 66D. during the FY. 2015-16 Rs. 6,00,000/-.) To establish these facts of Gross Receipt received from Labour services during the FY. 2015-16 which was less than Rs. 10 Lakhs.
- The appellant have submitted copy of Profit & Loss Account and Balance sheet for FY 2014-15, 2015-16.
- In view of the above said facts and legal position appellant is eligible for the purpose of threshold exemption benefit of Rs. 10 Lakhs as provided under Notification No. 33/2012 S.T dated 20/06/2012 for the financial year 2015-16. (Excluding Exempted Transportation Services of Rs. 6,00,000/- under the negative list in clause (p) of Section 66D. during the FY. 2015-16). Hence no service Tax is payable for F.Y. 2015-16
- For the time being, it is presume without admitting that the demand raised and confirmed are in accordance of law even in that case also calculation of Taxable value and amount of service tax demanded is with considering the Service Tax Exemption of Rs. 10 Lakhs for the F.Y. 2015-16. Hence to that



extent, demand raised and confirmed of Rs. 180,000/- which was calculated on the value of 12,00,000/- for FY 2015-2016 is not sustainable and maintainable and liable to be set aside.

- The Appellant submit that appellant had earned income from trading of Electrical goods and providing Labour services and Transportation Services during the FY. 2014-15, FY 2015-16 as declared under relevant Profit & Loss Account
- The appellant submit that appellant is Manufacturer, Trader of Electrical of and provider of labour services and Transportation Services. Exemption from Service Tax on Services: below Rs. 10 Lakhs) (Service Tax Exemption
- As per Notification No. 33/2012-ST, dated 20-06-2012 the service provider is entitled to the benefit of the exemption of up to Rs.10 lacs in the current year, provided the aggregate value of taxable service has not exceeded Rs. 10 lacs in the preceding financial year. Thus if gross consideration exceeds Rs.10 lacs then a labour services and Transportation Services Provider is required to take registration for service tax.
- The appellant submit that Service Tax is only mandatorily liable to be paid if the total value of services provided by the service provider exceeds the threshold limit of Rs. 10 Lakhs p.a. If the total value of all services provided by the service provider is less than Rs. 10 Lakhs p.a., he is not mandatorily liable to pay service tax. (Notification No. 33/2012 S.T dated 20/06/2012.)
- The appellant has charged Gross amount/Taxable Service value as Labour services and Transportation Services during the every FY. 2014-15 Rs. 9,61,478/-(Labour Rs. 500649 + Transport service 4,60,829) which was less than Rs. 10 Lakhs in a financial year from 2014-15. Hence appellant is also



eligible for the purpose of threshold exemption benefit of Rs. 10 Lakhs as provided under Notification No. 33/2012 S.T dated 20/06/2012 for the financial year 2015-16.

- To establish these facts of Gross Receipt received from Labour services and Transportation Services during the FY. 2014-15 which was less than Rs. 10 Lakhs.
- The appellant submit that a small scale service provider has the option of availing service tax exemption in case the aggregate turnover value of taxable services does not exceed Rs 10 Lakhs in a financial year.
- Therefore, if the aggregate value of services does not exceed Rs. 10 Lakhs in a financial year, the service provider can claim benefit of this service tax exemption and he will not be required to pay any service tax on such services.
- The appellant further submit that In the instant case, aggregate value of taxable services rendered by a appellant has also not exceeded Rs. 10 Lakhs during the financial year i. e. 2014-15. Hence in the previous year, the aggregate value of taxable services has not exceeded Rs.10 Lakhs which may be noted.
- In view of the above said grounds, it is clearly established that the aggregate value of taxable services i.e. Labour and Transportation Services provided by the appellant does not exceed Rs. 10 Lakhs in a financial year 2014-15, and hence exempted from Service Tax as provided under under Notification No. 33/2012 S.T dated 20/06/2012 and in financial year 2015-16, aggregate value of taxable services rendered by a appellant in respect of Labour and Transportation Services was Rs. 12,00,000.00. out of which Rs. 10 Lakh was exempted from Service Tax as provided under Notification No. 33/2012 S.T dated 20/06/2012 during the

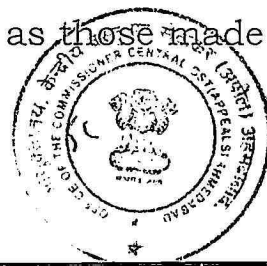


F.Y. 2015-16. Hence remaining of Rs.2,00,000 was taxable during the F.Y. 2015-16 if Transportation service of Rs.600000 is not considered as Exempted under Negative list as Section 66 (D).

- The extended period of limitation cannot be invoked when the revenue's case was solely based on the figures in Form 26AS.
- Demand raised on the basis of assumption and presumption is illegal.
- Impugned OIO does not mentioned what the specific services other than service by way of transport of goods are rendered by the appellant.
- Without serving the SCN confirmation of the demand is ultra vires to the provisions to finance act.
- The demand is hit by limitation provided under the Finance Act, 1994.
- SCN has never been served upon the appellant and therefore the demand is AB initio void.
- The adjudication authority had erred in law by adjudicating the case without ensuring the service of SCN.
- Penalty and interest not liable to be paid or recovered.

5. Personal hearing in the case was held on 15.03.2024. Sh. Harshadbhai G. Patel, Advocate, appeared for PH on behalf of the appellant. He reiterated the contents of written submission. Further he requested for two days time to make additional submission.

6. I have carefully gone through the facts of the case, the impugned order passed by the adjudicating authority, submissions made in the Appeal Memorandum as well as those made during the



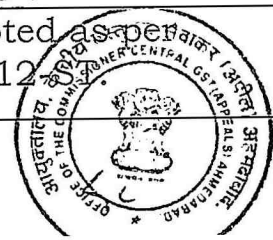
course of personal hearing and documents available on record. The issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority, confirming the demand of service tax against the appellant along with interest and penalty, in the facts and circumstance of the case, is legal and proper or otherwise. The demand pertains to the period F.Y. 2015-16.

7. The appellant have contested that their services provided through individual transport (Tempo/truck) do not fall under GTA Service where consignment note is required to be issued by Goods Transport Agency. The definition of GTA is presented below:

“goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called; Thus, it can be seen that issuance of a consignment note is the sine-qua-non for a supplier of service to be considered as a Goods Transport Agency.

7.1. The appellant have claimed that they did not issue consignment notes and thus they are not Goods Transport Agency. They have also claimed eligibility for threshold exemption benefit of Rs. 10 Lakhs as the impugned amount in the F.Y. 2015-16 is below the threshold limit. The appellant submitted a reconciliation of the impugned amount in the table below:

F.Y.	Service	Gross Amount as per P & L Account (in Rs.)	Exempted or not
2014-15	Transportation Service	4,60,829	Exempted as per 66D of F.A.1994
	Labour Service	5,00,649	Exempted as per 33/2012-ST dated 20.06.2012
2015-16	Transportation Service	6,00,000	Exempted as per 66D of F.A.1994
	Labour Service	6,00,000	Exempted as per 33/2012



7.2 Presenting the above bifurcation of the amount in F.Y. 2015-16 and in the preceding year, the appellant have claimed eligibility for threshold exemption benefit of Rs. 10 Lakhs for F.Y. 2014-15 and F.Y. 2015-16. They have asserted that no service tax is payable for F.Y. 2015-16 due to exemption of transportation services under clause (p) of Section 66D, which is reproduced as under:-

SECTION 66D. Negative list of services.—

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

*(a)******

*(b)******

(p) services by way of transportation of goods—

(i) by road except the services of—

(A) a goods transportation agency;or

7.3 After reviewing the Profit and Loss Account for the F.Y. 2015-16 and 2014-15 submitted by the appellant, it is noted that the appellant rendered labour and transportation service. However, there is lack of evidence supporting the appellant's assertion that their services, specifically those provided through their transport (Truck/tempo), do not fall under under GTA Service. Additionally, upon examination of the depreciation chart for the F.Y. 2015-16, there is no indication of ownership of truck/tempo claimed by the appellant. Consequently, it appears that the appellant's claim of not being Goods Transport Agency is unsustainable.

7.4 I find that they have claimed eligibility for threshold exemption benefit of Rs. 10 Lakhs as the impugned amount in the preceding F.Y. 2014-15 is below the threshold limit. From the Profit and Loss Account submitted with this office, it is seen that their income in 2014-15 is Rs.9,61,478/- which is not beyond the threshold limit of Rs. 10 lakhs. Hence, I am of the opinion that the appellant would be eligible to take the benefit of threshold exemption in the impugned



period and the appellant would be liable to pay service tax Rs. 30,000/- on the taxable value of Rs. 2,00,000/-.

8. In view of the above discussion and findings the order in appeal is passed as under:

8.1 I uphold the order to the extent of service tax of Rs. 30,000/- along with interest.

8.2 I uphold the penalty of Rs. 10,000/- under the provision of Section 77(1) of the Finance Act, 1994.

8.3 I uphold the equal penalty of Rs. 30,000/- under Section 78 of the Act.

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

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

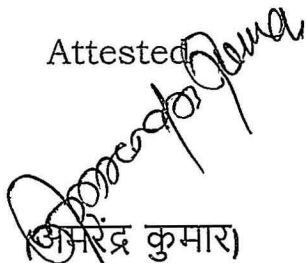


ज्ञानचंद जैन

आयुक्त (अपील्स)

Date : 20.03.2024

Attested



अमरिंद्र कुमार)

अधीक्षक (अपील्स)

सी. जी. एस. टी, अहमदाबाद

By RPAD / SPEED POST

To,

M/s. Rajesh Rameshchandra Pandya,
B-I, Navratna Appartment,
B/h. Bage Firods Zonal Office,
Nr. Baroda Express Highway, CTM,
Ahmedabad -380026



Copy to :

1. The Principal Chief Commissioner, Central GST, Ahmedabad Zone
2. The Principal Commissioner, CGST, Ahmedabad South
3. The Assistant Commissioner, Central GST, Division-I, Ahmedabad South.
4. The Supdt. (Appeals), CGST, Ahmedabad South (for uploading the OIA)

5. Guard File
6. PA file



