



आयुक्त का कार्यालय

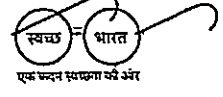
OFFICE OF THE COMMISSIONER

केंद्रीय वस्तु एवं सेवा कर तथा केंद्रीय उत्पाद शुल्क, अहमदाबाद उत्तर
CENTRAL GOODS & SERVICES TAX & CENTRAL EXCISE, AHMEDABAD NORTH

पहली मंजिल, कस्टम हाउस, नवरंगपुरा, अहमदाबाद – 380009
FIRST FLOOR, CUSTOM HOUSE, NAVRANGPURA, AHMEDABAD – 380009

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निबन्धित पावती डाक द्वारा/By R.P.A.D

फा.सं./F.No. STC/15-172/OA/2020

आदेश की तारीख/Date of Order:- 27.12.2021

जारी करने की तारीख/Date of Issue :- 27.12.2021

DIN NO: 20211264WT000000D59C

द्वारा पारित/Passed by:- आर गुलजार बेगम *IR. GULZAR BEGUM*

संयुक्त आयुक्त / Joint Commissioner

मूल आदेश संख्या / Order-In-Original No. 39-40/JC/GB/2021-22

जिस व्यक्ति(यों) को यह प्रति भेजी जाती है ,उसके/उनके निजी प्रयोग के लिए मुफ्त प्रदान की जाती है।

This copy is granted free of charge for private use of the person(s) to whom it is sent.

इस आदेश से असन्तुष्ट कोई भी व्यक्ति इस आदेश के विरुद्ध अपील ,इसकी प्राप्ति से) 60 साठ (दिन के अन्दर आयुक्त) अपील ,(केंद्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क ,केंद्रीय उत्पाद शुल्क भवन ,अंबावाड़ी ,अहमदाबाद-380015को प्रारूप संख्या इ.ए (1-.A.E) 1-में दाखिल कर सकता है। इस अपील पर रू) 2.00 .दो रुपये (का न्यायालय शुल्क टिकट लगा होना चाहिए।

Any person deeming himself aggrieved by this order may appeal against this order in form EA-1 to the Commissioner(Appeals), Central GST & Central Excise, Central Excise Building, Ambawadi, Ahmedabad-380015 within sixty days from the date of its communication. The appeal should bear a court fee stamp of Rs. 2.00 only.

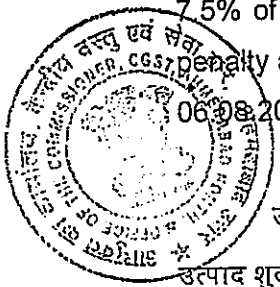
इस आदेश के विरुद्ध आयुक्त के शुल्क गये मांगे पहले से करने अपील में (अपील) 7.5% का भुगतान करना होगा, जहाँ शुल्क यानि की विवादग्रस्त शुल्क या विवादग्रस्त शुल्क एवं दंड या विवादग्रस्त दंड शामिल है।

An appeal against this order shall lie before the Commissioner (Appeal) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute. (as per amendment in Section 35F of Central Excise Act,1944 dated 06.08.2014)

उक्त अपील ,अपीलकर्ता द्वारा प्रारूप संख्या इ.ए 1-में दो प्रतियों में दाखिल की जानी चाहिए। उस पर केंद्रीय उत्पाद शुल्क) अपील (नियमावली 2001 के नियम 3 के प्रावधानों के अनुसार हस्ताक्षर किए जाने चाहिए। उक्त अपील के साथ निम्नलिखित दस्तावेज संलग्न किए जाएं।

(1)

उक्त अपील की प्रति।



BRIEF FACTS OF THE CASE :

M/s. **UTTAMKUMAR PATEL, 26, PARAMDHAM SOCIETY, BOPAL, AHMEDABAD-380058** (hereinafter referred to as "the said assessee" for the sake of brevity) is engaged in providing services and for the same was registered with Service Tax Department having Registration (ST-2) No. ATHPP1680RSD001.

2. An analysis of "Sales/Gross Receipts from Services (Value from ITR)", the "Total Amount Paid/Credited under 194C, 194H, 194I, 194J" and "Gross value of Services Provided" was undertaken by the Central Board of Direct Taxes (CBDT) for the **F.Y. 2015-16 to 2016-17**, and details of said analysis was shared by the CBDT with the Central Board of Indirect Taxes (CBIC).

3. As per the records available with this office, on going through the Third party Data received from CBDT of the said assessee for the **F.Y. 2015-16 to 2016-17**, the Sales/Gross Receipt from Services (Value from ITR) are not tallied with Gross Value of Service Provided, as declared in ST-3 Return of the **F.Y. 2015-16 to 2016-17**. It appears that the said assessee have declared less/not declared any taxable value in their Service Tax Return (ST-3) for the **F.Y. 2015-16 to 2016-17** as compared to the Service related taxable value declared in their Income Tax Return (ITR)/Form 26AS for the **F.Y. 2015-16 to 2016-17**. The details of difference as per CBDT data for the **F.Y. 2015-16 to 2016-17** are as under :

Sr. No.	Financial Year	VALUE DIFFERENCE in ITR & STR / TDS & STR (Whichever is higher) (in Rs.)	Service Tax (in Rs.)
02	2015-16	97396119	13588653
03	2016-17	24286311	3622708
	TOTAL	121682430	17211361

Therefore, the said assessee has less discharge their Service Tax liability and thus is liable to pay Service tax including Cess [**@ 12.36% for F.Y. 2015-16 & from 01-04-2015 to 31-05-2015**] ; [**@ 14% from 01-06-2015 to 14-11-2015**] ; [**@ 14.50% from 15-11-2015 to 31-05-2016**] and [**@15% from 01-06-2016 to 31-03-2017**] for amounting to **Rs.17211361/-** on the differential value amounting to **Rs. 121682430/-** along with applicable interest and penalty for the **F.Y. 2015-16 to 2016-17**.

It is observed that the clarification regarding the above said differential value along with documents were called for from the said assessee for assessment purpose vide **Supdt's letter F.No. CGST-06/04-64/TPD/AR-1/2020-21 dated 19.10.2020**. It is observed that the said assessee has been asked to furnish the reason for the difference between taxable value shown in ST-3



Return vis-à-vis Income Tax Return filed by the said assessee for the Financial year **2015-16 to 2016-17** alongwith submission of self-certified documents such as audited balance sheet, Profit & Loss account, ledgers, gross trial balance, ITR, Form 26AS, ST-3 Return and details of all the sales invoices issued during **F.Y. 2015-16 to 2016-17** but the said assessee has neither produce any documentary evidences of the differential value nor submit any reply.

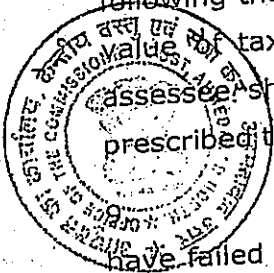
5. It is observed that the said assessee has neither submitted the documents nor extended the cooperation in the matter although sufficient time was provided. This act of non-cooperation of the said assessee has contravened the provisions of Section 72 of the Finance Act, 1994 and thus rendered themselves liable for penal action under Section 77 of Finance Act, 1994.

6. As per the provisions of **Section 72** of the Finance Act, if any person, liable to pay service tax having made a return, fails to assess the tax, the Central Excise Officer, may require the person to produce such accounts, documents or other evidence as he may deem necessary and after taking into account all the relevant material which is available or which he has gathered, shall by an order in writing, after giving the person an opportunity of being heard, make the assessment of the value of taxable service to the best of his judgment and determine the sum payable by the assessee on the basis of such assessment.

7. As per the provisions of **Section 73(1)** of the Finance Act where any service tax has not been levied or paid or has been short levied or short paid by the reasons of willful mis-statement or suppression of facts with intent to evade payment of service tax, the Central Excise Officer may within five years from the relevant date, serve notice on the person chargeable with service tax which has not been levied or paid of which has been short levied or short paid requiring him to show cause why he should not pay amount specified in the notice.

8. As per **Rule 6** of the Service tax Rules, 1994, the service tax shall be paid to the credit of the Central Government by 5th day of the month, immediately following the said calendar month in which the payments are received, towards the taxable service. **Rule 7** of the Service Tax Rules, 1994 stipulates that Assessee shall submit their service tax returns in the form of ST-3 within the prescribed time.

Whereas, from the foregoing paras, it appears that the said assessee have failed to pay/short paid/deposit service tax to the extent of **Rs.17211361 /-** on the difference of taxable value during the period **2015-16 to 2016-17** by declaring less value in their ST-3 Returns vis-a-s their ITR/Form 26AS, in such manner and within such period prescribed in respect of taxable services received/provided by them with an intent to evade payment of service tax. Thus, it appears that the said assessee have failed to discharge the service tax liability of



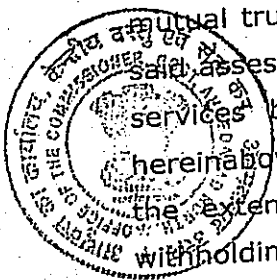
Rs. 17211361/- (inclusive of applicable Cess i.e., EC, SHEC, SBC & KKC) worked out on value of **Rs. 121682430/-** and therefore, service tax is required to be demanded/recovered from them under Section 73(1) of the Finance Act, 1994 read with Section 68 of the Finance Act, 1994.

10. In view of above, it appears that the said assessee have contravened the provisions of :

- (a) **Section 66** of the Finance Act, 1994 in as much as they have failed to collect and pay the service tax as detailed above, to the credit of Central Government.
- (b) **Section 68** of the Finance Act, 1994 read with Rule 6 of the Service Tax Rules, 1994, as amended, in as much as they have not paid the service tax as mentioned above to the credit of the Government of India within the stipulated time limit;
- (c) **Section 70** of the Finance Act, 1994 read with Rule 7 of the Service Tax Rules, 1994, as amended, in as much as they had failed to properly assess their Service Tax liability under Rule 2(1)(d) of Service Tax Rules, 1994 and failed to declare correct value of taxable services as well as exempted services to the department in the prescribed return in Form ST-3.

11. It has been noticed that at no point of time, the said assessee has disclosed full, true and correct information about the value of the services provided by them or intimated to the Department regarding receipt/providing of Service of the differential value that has come to the notice of the Department only after going through the Third Party CBDT data generated for the Financial Year **2015-16 to 2016-17**. The Government has from the very beginning placed full trust on the service providers and accordingly measures like self-assessment etc., based on mutual trust and confidence are in place. From the evidences, it appears that the said assessee has knowingly suppressed the facts regarding receipt of/providing of services by them worth the differential value as can be seen in the table hereinabove and thereby not paid/short paid/not deposited Service Tax thereof to the extent of **Rs.17211361 /-**. Thus, it appears that there is a deliberate withholding of essential and material information from the department about service provided and value realized by them. It appears that all these material information have been concealed from the department deliberately, consciously and purposefully to evade payment of service tax.

12. As per **Section 75** ibid every person liable to pay the tax in accordance with the provisions of Section 68, or rules made there under, who fails to credit the tax or any part thereof to the account of the Central Government



within the period prescribed, is liable to pay simple interest (as such rate not below ten per cent and not exceeding thirty six per cent per annum, as is for the time being fixed by the Central Government, by Notification in the Official Gazette) for the period by which such crediting of the tax or any part thereof is delayed. It appears that the said assessee has short paid/non-payment of Service Tax of **Rs.17211361** /- on the actual value received towards taxable services provided which appears to be recoverable under proviso to Section 73(1) of the Finance Act alongwith interest under Section 75 ibid not paid by them under Section 68 of the Finance Act read with Rule 6 of Service Tax Rules, 1994 inasmuch as the said assessee has suppressed the facts to the department and contravened the provisions with an intent to evade payment of Service Tax. The said assessee has not discharged their Service tax liability and hence is liable to pay interest under Section 75 of the Finance Act.

13. All the above acts of contravention on the part of the said assessee resulted into non-payment of Service Tax appears to have been committed by way of suppression of material facts and contravention of provisions of Finance Act, 1994 with an intent to evade payment of service tax as discussed in the foregoing paras and therefore, the said amount of service tax amounting to **Rs.17211361** /- (inclusive of applicable Cess i.e., EC, SHEC, SBC & KKC) not paid is required to be demanded and recovered from them under the proviso to Section 73(1) of the Finance Act, 1994 along with Interest thereof at appropriate rate under the provisions of Section 75 of the Finance Act, 1994.

14. All these acts of contravention of the provisions of Section 67, Section 68 and Section 70 of the Finance Act, 1994 read with Rule 6 & Rule 7 of the Service Tax Rules, 1994 appear to be punishable under the provisions of Section 76 and 77 of the Finance Act, 1994 as amended from time to time. In view of the above, it is observed that the said assessee have contravened the provisions of Finance Act, 1994 and the rules made there under. All the contraventions and violations made by the said assessee appear to have rendered themselves liable to penalty under **Section 76 & Section 77** of the Finance Act.

Moreover, in addition to the contravention, omission and commission on the part of the said assessee as stated in the foregoing paras, it appears that the said assessee has wilfully suppressed the facts, nature and value of service tax provided by them with an intent to evade the payment of service tax rendering themselves liable for penalty under **Section 78** of the Finance Act, 1994.

Therefore, M/s. **UTTAMKUMAR PATEL, 26, PARAMDHAM SOCIETY, BOPAL, AHMEDABAD-380058** called upon to show cause to the **Additional Commissioner**, Central GST & Central Excise, Ahmedabad North, having office at 1st Floor, Custom House, Navrangpura, Ashram Road, Ahmedabad, as to why;



(i) Differential amount of **Service Tax** amounting to **Rs.17211361/- (Rupees One crore Seventy Two lakhs Eleven thousand Three hundred Sixty One only)** (inclusive of Edu. Cess and S&H Edu. Cess) short paid/not paid by them, should not be confirmed/demanded under proviso to Section 73(1) of the Finance Act, 1994.

(ii) **interest** at the appropriate rates should not be recovered from them as prescribed under **Section 75** of the Finance Act, 1994 from the due date on which the Service Tax was liable to be paid till the date on which the said Service Tax is paid.

(iii) **penalty** should not be imposed upon them under **Section 76** of the Finance Act, 1994 for the failure to make payment of service tax payable by them within prescribed time-limit.

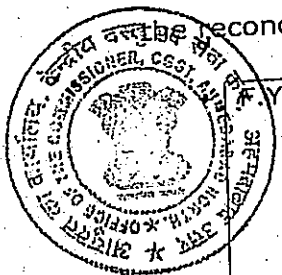
(iv) **penalty** should not be imposed upon them under **Section 77** of the Finance Act, 1994 for the failure to assess the correct tax liability.

(vi) **penalty** should not be imposed upon them under **Section 78** of the Finance Act, 1994 as amended for suppressing and not disclosing the value of the said taxable service provided by them before the department with an intent to evade payment of service tax.

18 Similarly another Show Cause Notice bearing SCN No F. No. STC/15-100/OA/2020 dated 30.09.2020 covering the demand period for the year 2014-15 to the assessee on the same issue, for the recovery of service tax demand of Rs.1,05,01,683/- has also been issued which has also been discussed herein under;

19. DEFENCE REPLY:

The assessee vide letter dated 21.01.2021 furnish their written reply for both the SCNs wherein they stated that they are providing export services and as per Rule 4 of Export of Services Rules, 2005, any service which is taxable under clause (105) of Section 65 of the Act, may be exported without payment of Service tax; that their entire Sales/ Gross Receipts amounting Rs.8,49,65,080/- for financial year 2014-15 and for FY 2015-16 Rs.9,99,36,477/- and Rs. 2,79,88,551/- for FY 2016-17 pertains to export of services (other than Rent Income); that they furnish reconciliation statement as detailed below;



	Export Services as per P&L (Which is exempt)	Rent Income on Which Service Tax Payable	Rent Income On Which Service Tax Paid

2014-15	84965080	-	-
2015-16	99936477	3204870	2540358
2016-17	27988551	3702240	3702240

that as per Rule 4 of Export of Service Rules, 2005 any service, which is taxable under clause (105) of section 65 of the Act, may be exported without payment of service tax; that in F.Y. 2015-16 service tax paid on taxable services (Rent Income) Amounting Rs.2540358 and remaining services amounting Rs.99936477 is export services which is not liable for service tax; that in F.Y. 2016-17 service tax paid on taxable services (Rent Income) Amounting Rs.3702240 and remaining services amounting Rs.27988551 is export services which is not liable for service tax

PERSONNEL HEARING:

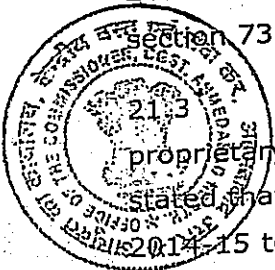
20. Personnel hearing was granted to the assessee on 09.12.2021, wherein Shri Dhiraj Patel, Chartered Accountant, authorised by the assessee appeared before me for personnel hearing with reference to both the show cause notices issued to the assessee. He re-iterated the written submission given on 29.01.2021 and has requested time to submit further documents for reconciliation.

21. DISCUSSION AND FINDINGS:

21.1 I have carefully gone through the facts of the case and records available in the case file, which include the SCNs, the defence reply dated 29.01.2021 and documents submitted by the noticee.

21.2 On going through both the SCNs, I find that data of Sales /Gross receipt from services was shared by the CBDT with CBIC for FY 2014-15 to 2016-17, the difference in value of service to the extent of Rs.8,49,65,080/- for the year 2014-15 and Rs.12,16,82,430/- for both the years 2015-16 and 2016-17 was noticed and therefore, the subject SCNs were issued. Accordingly, I find that the issue which requires determination as of now is whether the assessee is liable to pay service tax on the basis of ITR filed for the period 2014-15 to 2016-17 on value of Rs. 8,49,65,080/- for the year 2014-15 and Rs. 12,16,82,430/- for the years 2015-16 and 2016-17 (covering both the show cause Notices) under proviso to section 73(1) of Finance Act, 1944 or not.

On perusal of their reply to SCNs, I find that the assessee is running proprietary firm namely "Orbit Software". In his reply dated 21.01.2021, they have stated that the value of service of sales/ gross receipts shown in their ITR filed for 2014-15 to 2016-17 is on account of export of service except for the rent income for the year 2015-16 and 2016-17, on which they have paid appropriate service



tax . They have also stated that as per Rule 4 of Export of Service Rules, 2005 any service, which is taxable under clause (105) of section 65 of the Act, may be exported without payment of service tax. The Services provided to their clients are other than given in negative list of Section 66D, for the sake of gravity, I reproduce herewith relevant portion of Service Tax Rules;

"Rule 4 of export of service tax rules, 2005 provides that any service, which is taxable under any clause (105) of section 65 of the act, may be exported without payment of service tax. This means that the service provider is not required to pay service tax on the service which is exported. This implies that the exported services remain taxable services, but attract nil rate of service tax."

Export of services

As per rule 6A of service tax rules, the six essential requisites are to be fulfilled in respect to a service so as to be considered as export service:

- a) It must be a service under sub-section 44 of section 65B. In other words, service shall not be covered under negative list of service provided under 66 D of the act.
- b) The service provider must be located in taxable territory i.e. India
- c) The service receiver is located outside India
- d) The payment for such service is received by the service provider in convertible foreign exchange
- e) The place of provision of the service is outside India as per the place of provision of service rules, 2012
- f) The service provider and the service receiver are not merely establishment of a distinct person i.e. branches of assessee in two different tax jurisdictions.

21.4 Further I also find that in support of their reply, the assessee have submitted the copy of Balance Sheet, P&L account, form 26AS for FY 2014-15 to 2016-17, copy of the list of Bank Realisation Certificated ("BRC" for sake of brevity) issued to them for Export of service, Ledger for FY 2014-15 to 2016-17. I have gone through all the documents, which I discuss year by year hereinunder:

Financial Year 2014-15;

I find that the Sales Gross Receipt for the year 2014-15, as shown in the Show Cause Notice issued from F. No. STC/15-100/OA/2020 from Services as per ITR is Rs.8,49,65,080/-. While going through the balance sheet and Profit and loss account of the assessee, I find that the same amount i.e Rs.8,49,65,080/-



has been shown as Sales Income. I have gone through the sales register furnished by the assessee, wherein I observe that the assessee has provided Services to "Omni World Enterprise Inc" only and the entire amount as shown in Profit and Loss account of the respective year has been received in foreign convertible currency i.e US \$. The assessee has furnished the copies of all the invoices alongwith the BRC received through HDFC Bank.

Financial Year 2015-16 and 2016-17

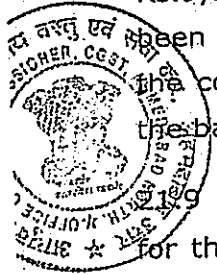
21.6 I find that the difference of the sales value for the year 2015-16 and 2016-17, as shown in the Show cause Notice as detailed below;

Sr.No.	Description	2015-16	2016-17
1	Total Income as per ITR/SCN	99936477	27988551
2	Total Income as per ST-3	2540358	3702240
3	Difference of Sales Income as per SCN	97396119	24286311

21.7 On perusal of Balance sheet, I find that the assessee has rent income other than the income from export of services, for the year 2015-16 and 2016-17. During the year 2015-16 and 2016-17, the assessee has received rent income of Rs. 32,04,870/- and Rs.37,02,240/- respectively, out of which after claiming SSI benefit, the assessee has paid Service tax at appropriate rate on the value of Rs.25,40,358 for the year 2015-16 and assessee has paid full service tax on the value of Rs.37,02,240/- for the year 2016-17. I have verified their Service tax return for the year 2015-16 and 2016-17, and I find that the assessee has claimed the SSI exemption for the year 2015-16 and has correctly paid the Service tax on Renting of Immovable Property Services for both the year 2015-16 and 2016-17.

21.8 I have gone through the sales register furnished by the assessee for the year 2015-16, wherein I observe that the assessee provided Services to "Omni World Enterprise Inc and Aspect Soft only" and the entire amount OF Rs.9,73,96,119/- as shown in Profit and Loss account of the respective year has been received in foreign convertible currency i.e US \$. The assessee has furnished the copies of all the invoices alongwith the BRC received through HDFC Bank and the bank statement for the year 2015-16.

I have also gone through the sales register furnished by the assessee for the year 2016-17, wherein I observe that the assessee provided Services to "Omni World Enterprise Inc and Aspect Soft only" and the entire amount of Rs.2,42,86,311/- as shown in Profit and Loss account of the respective year has been received in foreign convertible currency i.e US \$. The assessee has furnished the copies of all the invoices alongwith the BRC received through HDFC Bank and the bank statement for the year 2016-17.

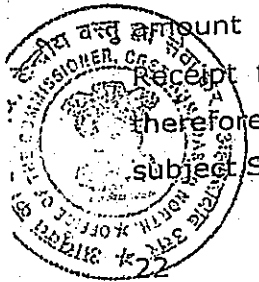


21.10 I find that the aforementioned records/ returns are prepared in statutory format and reflect financial transactions, income and expenses and profit and loss incurred by company/ individual during a financial year. The said financial records are placed before different legal authorities for depicting true and fair financial picture. Assessee is legally obligated to maintain such records according to generally accepted accounting principles. They cannot keep it in an unorganized manner and the statute provides mechanism for supervision and monitoring of financial records. It is mandated upon auditor to have access to all the bills, vouchers, books and accounts and statements of a company and also to call additional information required for verification and to arrive at fair conclusion in respect of the balance sheet and profit and loss accounts. It is also an onus cast upon the auditor to verify and make a report on balance sheet and profit and loss accounts that such accounts are in the manner as provided by statute and give a true and fair view on the affairs of the company/ individual. Therefore, I have no option other than to accept the information of nature of business/source of income to be true and fair.

21.11 From the above discussions and document available on records, I find that all the ingredients which formalize/ qualify the activity to be "export of service" for the purpose of Rule 6A of Service Tax Rules 1994, are satisfied by the assessee in as much as (a) the provider is located in the taxable territory (b) the recipient of service is located outside India (c) the service is not in a negative list (d) the place of provision is outside India in the instant case as per the Rule 3 of Place of Provision of Service Rules, 2012 (e) the payment has been received by the provider of service in convertible foreign exchange (f) the provider of service and the recipient of service are different legal entities established under different laws, hence, they are not merely distinct establishment of a distinct person in accordance with item (b) of Explanation 3 of clause (44) of section 65B of the act.

21.12 Having considered these factual and documentary evidences available on records, I find no reason to disagree the assessee's contentions. I am therefore of the view that the assessee has established their case quite clearly that the amount shown in Show Cause Notices i.e. Sales of Service under Sales/Gross Receipt from ITR is the value of service on account of export of service. I therefore hold that no service tax is payable by the assessee as demanded in the subject Show Cause Notices.

In view of the facts and circumstances pertaining to the case as aforementioned, the demand is not tenable in law, accordingly I do not consider it necessary to delve in the merits of invoking extended period of limitation which has been discussed in the SCNs at length and contested by the said assessee in their submissions. For the same reasons, I am also not entering into discussions on



imposing penalty. Therefore, from the factual matrix and the question of law as discussed in the foregoing paras, I pass the following order: -

ORDER

23 I drop the proceedings initiated against **UTTAMKUMAR PATEL, 26, PARAMDHAM SOCIETY, BOPAL, AHMEDABAD-380058** vide Show Cause Notice F.No. STC/15-100/OA/2020 dated 30.09.2020 and Show Cause Notice F.No. STC/15-172/OA/2020 dated 23.10.2020 respectively and accordingly both the Show Cause Notices are hereby disposed off.

R. Gulzar Begum
27/11/21

(R. Gulzar Begum)
Joint Commissioner
Central Excise & CGST,
Ahmedabad North

By Regd. Post AD./Hand Delivery

F.No. STC/15-172/OA/2020

**SHRI UTTAMKUMAR PATEL,
26, PARAMDHAM SOCIETY,
BOPAL, AHMEDABAD-380058**



Date: 27/11/2021

Copy for information to:

1. The Commissioner, CGST & CX, Ahmedabad North.
2. The Dy. /Assistant Commissioner, DIV-VI, CGST & CX, Ahmedabad North.
3. The Superintendent, Range-I, Division-VI, CGST & CX, Ahmedabad North.
4. The Superintendent, Systems, CGST & CX, Ahmedabad North.
5. Guard File.