



सत्यमेव जयते

आयुक्तकाकार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.
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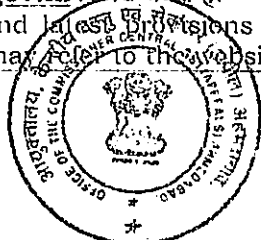


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DIN NO.: 20230864SW0000222AF6

(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/1844/2023 / 1819
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-CGST-002-APP-JC-44/2023-24 and 22.08.2023
(ग)	पारित किया गया / Passed By	श्री आदेश कुमार जैन, संयुक्त आयुक्त (अपील) Shri Adesh Kumar Jain, Joint Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	24.08.2023
(ङ)	Arising out of Order-In-Original No. AR-1/TRANVERIFICATION/2019-20 dated 22.02.2023 passed by The Superintendent, CGST, Range-1, Division-VII, Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Manjulaben Bhanubhai Shah (Chetan Plastic). (GSTIN-24ADIPS3030M1ZG), 214, Sahjanand Complex, B/h Bhagwati Chambers, Nr. Swastik Cross Road, Navrangpura, Ahmedabad-380009

- (A) इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी /प्राधिकरण के समक्ष अपील दायर कर सकता है।
Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.
- (i) National Bench or Regional Bench of Appellate Tribunal framed under GST Act/CGST Act in the cases where one of the issues involved relates to place of supply as per Section 109(5) of CGST Act, 2017.
- (ii) State Bench or Area Bench of Appellate Tribunal framed under GST Act/CGST Act other than as mentioned in para- (A)(i) above in terms of Section 109(7) of CGST Act, 2017
Appeal to the Appellate Tribunal shall be filed as prescribed under Rule 110 of CGST Rules, 2017 and shall be accompanied with a fee of Rs. One Thousand for every Rs. One Lakh of Tax or Input Tax Credit involved or the difference in Tax or Input Tax Credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of Rs. Twenty Five Thousand.
- (B) Appeal under Section 112(1) of CGST Act, 2017 to Appellate Tribunal shall be filed along with relevant documents either electronically or as may be notified by the Registrar, Appellate Tribunal in FORM GST APL-05, on common portal as prescribed under Rule 110 of CGST Rules, 2017, and shall be accompanied by a copy of the order appealed against within seven days of filing FORM GST APL-05 online.
- (C) Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying -
- (i) (i) Full amount of Tax, Interest, Fine, Fee and Penalty arising from the impugned order, as is admitted/accepted by the appellant; and
(ii) A sum equal to twenty five per cent of the remaining amount of Tax in dispute, in addition to the amount paid under Section 107(6) of CGST Act, 2017, arising from the said order, in relation to which the appeal has been filed.
- (ii) The Central Goods & Service Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019 has provided that the appeal to tribunal can be made within three months from the date of communication of Order or date on which the President or the State President, as the case may be, of the Appellate Tribunal enters office, whichever is later.
- उच्च अपीलार्थी प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट www.cbic.gov.in को देख सकते हैं।
For elaborate, detailed and latest provisions relating to filing of appeal to the appellate authority, the appellant may refer to the website www.cbic.gov.in.



Brief facts of the case:

M/s *Manjulaben Bhanubhai Shah* (Chetan Plastic) 214, Sahjanand Complex, B/h. Bhagwati Chambers, Nr. Swastik Cross Road, Navrangpura, Ahmedabad 380 009 (hereinafter referred to as the 'Appellant') has filed the present appeal against Order No. AR-1/TRANVERIFICATION/2019-20 dtd. 22/02/2023 (hereinafter referred to as the 'impugned order') issued by the Superintendent, CGST & C.Ex., AR-I, Division-VII, Ahmedabad North.

2. Briefly stated the fact of the case is that the appellant is registered under GSTIN No. 24ADIPS3030M1ZG and engaged in supply of the taxable goods as provided under the CGST Act, 2017. They were earlier registered with the State Authorities with registration No. 24070900316. The appellant have claimed Input Tax Credit in TRAN-1 amounting to Rs.1,63,696/- for the stock of goods lying at the time of introduction of GST Act, 2017 under column 7(a) of the TRAN-1 by filing revised TRAN-1 on 31-10-2022 in view of the guidelines issued by the CBIC for verification of the transitional credit in light of order of the Hon'ble Supreme Court, vide circular No.180/12/2022-GST dated 09.09.2022 & 182/14/2022-GST dated 10.11.2022. The amount of ITC claimed pertains to the purchase of goods namely Granules (LLDPE) and Assorted Plastic Bags vide Invoices No.012/2017-18 dated 09-06-2017 and 013/2017-18 dated 15-06-2017 which were lying in stock at the stock at the time of introduction of GST Act, 2017 from 01-07-2017.

On verification of the TRAN-1 for which hearing in the matter was granted on 22-02-2023, the Superintendent of CGST & C.Ex. AR-I Division-VII passed the following order dated 22-02-2023 in respect of the revised TRAN-1 claim filed by the Appellant dated 31-10-2022:

" The Taxpayer (Manjulaben Bhanubhai Shah) has filed TRAN-1 dated 31-10-2022 for Rs.1,63,696/- under the heading - "7(a)-7A where duty paid Invoices (including Credit Transfer Document(CTD) are available". The Taxpayer (appellant) has also produced copies of invoices bearing No. 012/2017-18 dated 09-06-2017 and 013/2017-18 dated 15-06-2017, for which he has applied for ITC under TRAN-1. On perusal of both the invoices, it is observed that there is no evidence of payment of Central Excise Duty or any Central duty/tax on both the said invoices. A personal hearing dated 22-02-2023 was given and observations were recorded as mentioned above. Mr. Chetan Shah, authorized person of M/s Chetan Plastic (appellant) (authorized by Smt.Manjulaben Bhanubhai Shah vide authority letter dated 10.02.2023) also informed during the P.H. that at the time of filing TRAN-1, he was not aware that, if they have no duty paying document available with them, they have to file TRAN-2 instead of TRAN-1 and accordingly they have filed TRAN-1 instead of TRAN-2. Further, Shri Chetan Shah also

confirmed that there is no evidence of duty payment of Central Excise duty or any other Central duty/tax in both the said invoices produced by him. In view of the above facts, the TRAN-1 claim amounting to Rs.1,63,696/- of Manjulaben Bhanubhai Shah is hereby rejected”.

3. Being aggrieved with the above order, the appellant filed the present appeal on 16.05.2023, on the grounds that:

“That the adjudicating authority has not appreciated the facts and circumstances of the case and therefore, the denying ITC on stock of goods lying balance on 30/06/2017 i.e at the time of implementation of GST Act, 2017 which is claimed through Trans-1 instead of Trans-2 through oversight, the benefit of legitimate right cannot be denied and further, it was procedural mistake that the Appellant has filed Trans-1 instead of Trans-2 for the stock lying as on 30/06/2017 and therefore, denying ITC on sole ground is not sustainable.

That there is no dispute in order appealed against that the Appellant doesn't have invoices i.e. 012/2017-18 dated 09/06/2017 and 03/20 17-18 dated 15/06/2017 for which the appellant has inadvertently filed Trans-1 instead of Trans-2 on stock of goods at the time of introduction of GST from 01/07/2017. The Appellant has produced both invoices during the course of proceedings of Trans-1. When the details are available, the ITC cannot be denied on the basis of technicalities of the matter. Reliance is placed on the judgment reported in 1989 (39) ELT 503 (SC) in the case of Suksha International Vs. UOI wherein Hon'ble SC has observed that an interpretation unduly restricting the scope of beneficial provisions is to be avoided so that it may not take away with one hand what the policy gives with the other.

Further the appellant relies on the judgment reported in 1983 (13) ELT 1534 (SC) in the case of A. V. Narasimhalu wherein the Hon'ble SC observed that the administrative authorities should instead of relying on technicalities, act in manner consistent with broader concept of justice. Similar observation was made by the Apex Court in the Formica India V/s. Collr. of C.Ex. reported in 1995 (77) ELT 511 (SC) in observing that once a view is taken that the party would have been entitled to the benefit of the notification had they met with requirement of the concerned rule, the proper course was to permit them to do so rather than denying to them benefit on the technical grounds that the time when they could have done so had elapsed. Moreover, the substantive benefit of right cannot be denied if the benefit is available - 1991 (55) ELT 437 (SC) in the case of Mangalore Chemicals and Fertilizers Ltd.

In view of the above ruling, the ITC is not deniable though the appellant has filed Trans.1 instead of Tran-2. Even in the order for denying ITC, there is no allegation that ITC is not allowable for which invoices are having with the appellant.”

Further the appellant has invited attention of Rule 117(4) (a) (ii) of the CGST Rules, 2017.

In view of the above submissions made, the appellant has requested to allow the appeal by way of setting aside the impugned order.

Personal Hearing :

4. Personal hearing in the present appeal was held on 28.07.2023. Shri Naimesh K.Oza, Advocate appeared in person on behalf of the appellant in the present appeal. During P.H. they submitted that transitional credit was available. Only mistake is instead of filing TRAN-2, they have filed TRAN-1, which is ignorance only. A legitimate benefit cannot be denied for technical reasons. They further re-iterated the written submission.

DISCUSSION AND FINDINGS:-

5. I have carefully gone through the facts of the case and the submissions made by the appellant in their grounds of appeal and find that appellant is mainly aggrieved with the denial of Transitional Credit of Rs.1,63,696/- which he claimed in column 7(a) of the revised TRAN-1 filed on 31-10-2022.

5.1 According to the appellant, the ITC of Rs.1,63,696/- claimed through TRAN-1 instead of TRAN-2 was through oversight and that the benefit of legitimate right cannot be denied and further, it was procedural mistake that the appellant filed TRAN-1 instead of TRAN-2. Further according to the appellant there is no dispute in order appealed against that they do not have invoices i.e. 012/2017-18 dated 09/06/2017 and 03/20 17-18 dated 05/06/2017, that the appellant have produced both the invoices during the course of proceedings of TRAN-1. When the details are available, the ITC cannot be denied on the basis of technicalities of the matter.

5.2 So the question to be answered in the present appeal is:

(a) whether the Input Tax Credit of Rs.1,63,696/- claimed under 7(a) 7(A) of TRAN-1 is admissible or otherwise ?

5.3 At the foremost, I observed that in the instant case the "impugned order" is of dated 22.02.2023 and the present appeal is filed on 16.05.2023. As per Section 107(1) of the CGST Act, 2017, the appeal is required to be filed within three months time limit. I observed that in the instant case the appeal has been filed within normal period prescribed under Section 107(1) of the CGST Act, 2017. Accordingly, I am proceeding to decide the case.

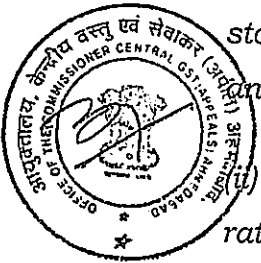
5.4 I find that the Appellant is registered under GSTIN No. 24ADIPS3030M1ZG and engaged in supply of the taxable goods as provided under the CGST Act, 2017. They were earlier registered with the State Authorities with registration No. 24070900316. The appellant have claimed Input Tax Credit in TRAN-1 amounting to Rs.1,63,696/- for the stock of goods lying at the time of introduction of GST Act, 2017 under column 7(a) of the TRAN-1 by filing revised TRAN-1 on 31-10-2022 in view of the guidelines

issued by the CBIC for verification of the transitional credit in light of order of the Hon'ble Supreme Court, vide circular No.180/12/2022-GST dated 09.09.2022 & 182/14/2022-GST dated 10.11.2022. The amount of ITC claimed pertains to the purchase of goods namely Granules (LLDPE) and Assorted Plastic Bags vide Invoices No.012/2017-18 dated 09-06-2017 and 013/2017-18 dated 15-06-2017 which were lying in stock at the time of introduction of GST Act, 2017 from 01-07-2017. They have further invited attention of Rule 117 (4) (a) (ii) of the CGST Rules, 2017.

5.5 For this, I refer to the relevant sub-rule of Rule 117 of the Central GST Rules, 2017, which is re-produced as under:

"Rule 117. Tax or duty credit carried forward under any existing law or on goods held in stock on the appointed day.-

(4) (a) (i) A registered person who was not registered under the existing law shall, in accordance with the proviso to sub-section (3) of section 140, be allowed to avail of input tax credit on goods (on which the duty of central excise or, as the case may be, additional duties of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975, is leviable) held in stock on the appointed day in respect of which he is not in possession of any document evidencing payment of central excise duty



(ii) The input tax credit referred to in sub-clause (i) shall be allowed at the rate of sixty per cent. on such goods which attract central tax at the rate of nine per cent. or more and forty per cent. for other goods of the central tax applicable on supply of such goods after the appointed date and shall be credited after the central tax payable on such supply has been paid".

5.6 I also refer to the Section 140 (3) of the CGST Act, 2017, which is re-produced as under:

Section 140 of CGST Act, 2017:

" 140.

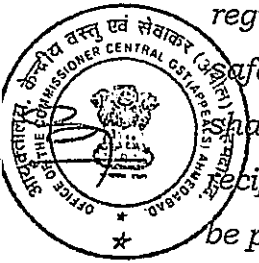
(1).....

(2)

(3) A registered person, who was not liable to be registered under the existing law, or who was engaged in the manufacture of exempted goods or provision of exempted services, or who was providing works contract service and was availing of the benefit of notification No. 26/2012—Service Tax, dated the 20th June, 2012 or a first stage dealer or a second stage dealer or a registered importer or a depot of a manufacturer, shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or

finished goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to the following conditions, namely:—

- (i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;
- (ii) the said registered person is eligible for input tax credit on such inputs under this Act;
- (iii) the said registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of such inputs;
- (iv) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day; and
- (v) the supplier of services is not eligible for any abatement under this Act: Provided that where a registered person, other than a manufacturer or a supplier of services, is not in possession of an invoice or any other documents evidencing payment of duty in respect of inputs, then, such registered person shall, subject to such conditions, limitations and safeguards as may be prescribed, including that the said taxable person shall pass on the benefit of such credit by way of reduced prices to the recipient, be allowed to take credit at such rate and in such manner as may be prescribed.”



5.7 In view of the Rule 117 of the CGST Rules, 2017, I find that a registered person who was not registered under the existing law shall, in accordance with the proviso to sub-section (3) of section 140, is allowed to avail of input tax credit on goods (on which the duty of central excise or, as the case may be, additional duties of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975, is leviable) held in stock on the appointed day in respect of which he is not in possession of any document evidencing payment of central excise duty.

Further the ITC referred to in sub-clause 4 (a)(i) of Rule 117 of CGST Rules, 2017 shall be allowed at the rate of sixty percent on such goods which attract Central tax at the rate of nine percent or more and forty percent for other goods of the Central Tax applicable on supply of such goods after the appointed date and shall be credited after the Central Tax payable on such supply has been paid.

5.8 From the foregoing, firstly I find that the appellant was registered with the Gujarat Commercial Tax Department before 01-07-2017 and have claimed the ITC of CGST in revised TRAN-1 against the column 7(a) (7A) of

the TRAN-1 "7A" where duty paid invoices (Including credit transfer documents) are available in respect of input and inputs contained in semi-finished goods and finished goods".

5.9 Further, I find that at the time of Personal hearing before the GST authority verifying their claim, the appellant has produced invoices bearing No. 012/2017-18 dated 09-06-2017 and 013/2017-18 dated 15-06-2017, for which he has applied for ITC under revised TRAN-1.

5.10 Also From the relevant pages of TRAN-1 filed by the appellant dated 27-12-2017, I find that the appellant had shown the value of Rs.9,83,189/- and Rs.4,17,475/- under 5(a) of TRAN-1 at Sl.No.1 and 5 respectively wherein against the said invoices, in column "Eligible duties paid on such inputs" was shown as "zero" and accordingly no ITC was claimed by the appellant as it can be presumed that no duty was paid by the appellant. The said values are nearly the same amounts as appearing in the Invoices produced by them. At Sl. No. 1 the value and Quantity were shown as 9,83,189/- and 9188.690 respectively whereas in the Invoices it is 10,90,056/- and 10187.440 respectively and at sl. No. 5 the value and quantity matches with the Invoice produced.

5.11 On seeing the Invoices, I find that on the body of the said Invoices a handwritten remark about payment of the amount of invoices i.e. Rs.11,44,559/- on different dates between 29-06-2017 to 17-11-2017 in respect of Tax Invoice 012/2017-18 dated 09-06-2017 and Rs.2,00,000/- on 30-06-2017 and Rs.187,177/- on 30-12-2017 in respect of Tax Invoice 013/2017-18 dated 15-06-2017 is appearing which bear no signature of the receiver or any proof of the payment is submitted by the appellant.

5.12 It is very much clear from the Act and Rules ibid that if any goods were received by the appellant (not regd. With CGST) before the appointed day and were lying in semi-finished goods/finished goods, for which he was not in possession of any invoice/document evidencing payment of Tax, the appellant was eligible to claim the ITC in TRAN-2 for inputs held on stock on appointed date. It appears that the appellant herself/her legal adviser has not understood the basic principles of filing TRAN-1/TRAN-2 as per the GST Act and Rules.

5.13 Further, the CBIC vide Circular No.180/12/2022-GST dated 09-09-2022 issued guidelines for filing revised TRAN-1/TRAN-2 and vide Circular No.182/14/2022-GST dated 10-11-2022, issued guidelines for verifying the Transitional Credit in terms of order dated 22-07-2022 and 02-09-2022 of



the Hon'ble Supreme Court in the case of Union of India V.Filco Trade Centre Pvt. Ltd.

5.14 As per the above guidelines, the facility for filing TRAN-1/TRAN-2 or revising the earlier filed TRAN-1/TRAN-2 on the common portal by an aggrieved registered assessee was made available by GSTN during the period 1-10-2022 to 30-11-2022. Further it was mentioned in the said guidelines that it was a one-time opportunity for the applicant to either file the said forms, if not filed earlier or to revise the forms earlier filed. The applicant was required to take utmost care and precaution while filing or revising TRAN-1/TRAN-2 and thoroughly check the details before his claim on the common portal. It was further clarified that pursuant to the order of the Hon'ble Apex Court, once the applicant filed TRAN-1/TRAN-2 or revises the said forms filed earlier on the common portal, no further opportunity to again to file or revise TRAN-1/TRAN-2 either during this period or subsequently, will be available to him.

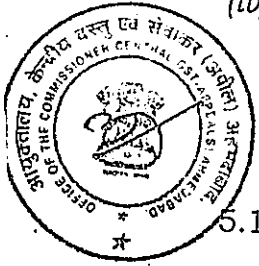
5.15 Even at the time of filing revised TRAN-1, the appellant herself or with the help of a legal adviser could have grabbed this opportunity for filing proper form as per the availability/non availability of documents. If the supporting documents for their claim were available with them, they could have filed TRAN-1 (for claim of ITC i.e. SGST/IGST) and if the invoice/document evidencing payment of tax for input lying in semi finished/finished goods was not available with them, they *could have filed TRAN-2 for the ITC held in semi finished/finished goods*.

5.16 Here it is not the case that the Taxpayer is not in possession of Invoices in r/o inputs held in stock of semi-finished/finished goods at the time of filing revised TRAN-1. The Taxpayer is very much in possession of the Invoices but there is no evidence available that the same are duty/tax paid as the payment remarks are handwritten on the body of Invoices which even does not bear any signature of the Receiver. Thus from the copies of Invoices as documents evidencing payment of tax submitted by the appellant appears to be not sufficient evidence. Further, the Taxpayer has claimed CGST in column 7(a)(7A) of TRAN-1 for which there is no evidence produced for payment of duty/tax.

5.17 If the appellant had inputs held on stock on appointed date for which he was not in possession of any invoice/document evidencing payment of tax, the appellant could have rightly claimed the ITC in TRAN-2.

5.18 Further, the Appellant has cited the following case-laws:

- (i) Judgement reported in 1989 (39) ELT 503 (SC) in the case of Suksha International V/s UOI where in Hon'ble SC has observed that an interpretation unduly restricting the scope of beneficial provisions is to be avoided so that it may not take away with one hand what the policy gives with the other.
- (ii) Judgement reported in 1983 (13) ELT 11534(SC) in the case of A.V.Narasimhalu wherein the Hon'ble SC observed that the administrative authorities should instead of relying on technicalities, act in manner consistent with broader concept of justice.
- (iii) Similar observation was made by the Apex Court in the Formica India V/s. Collr. of C.Ex. reported in 1995 (77 ELT 511 (SC) in observing that once a view is taken that the party would have been entitled to the benefit of the notification had they met with requirement of the concerned rule, the proper course was to permit them to do so rather than denying to them benefit on the technical grounds that the time when they could have done so had elapsed.
- (iv) Moreover, the substantive benefit of right cannot be denied if the benefit is available - 1991 (55) ELT 437 (SC) in the case of Manglore Chemicals and Fertilizers Ltd.



5.19 The above Judgments cited by the appellant do not appear to be applicable in the present case. There is neither dispute of any Interpretation or any Notification which has been denied to the appellant. Further, the benefit of right to avail the TRAN-Credit has already been provided vide the Circulars dated 09-09-2022 issued by CBIC in view of the order dated 22-07-2022 and 02-09-2022 of Hon'ble Supreme Court in the case of Union of India V.Filco Trade Centre Pvt.Ltd. by providing them one time opportunity to file Revised TRAN-1/TRAN-2 during the period 01-10-2022 to 30-11-2022 to either file the said forms, if not filed earlier or to revise the forms earlier filled. Further the appellant was required to take utmost care and precaution while filing or revising TRAN-1/TRAN-2 and thoroughly check the detail before filing his claim on common portal. The appellant inspite of clear guidelines have not been able to avail the benefit of filing revised TRAN-1/TRAN-2 as applicable. If TRAN-2 had been filed, it needed the details of inputs held on stock on the appointed day in respect of which he is not in possession of any invoice/document evidencing payment of tax and the Outwards supply made with Qty, Value, CGST/SGST Tax, Integrated Tax, ITC allowed, Closing balance, from the opening stock for the tax period subject to further verification, which by filing TRAN-1 where these columns

are not required will not suffice for verification. Thus it is not mere procedural mistake as claimed by the appellant.

5.20 In view of the foregoing facts & discussion, I do not find any infirmity in the impugned order and the *impugned order* passed by the *adjudicating authority* is legal and proper and as per the provisions of law to the above extent. Accordingly, I reject the present appeal of the "Appellant".

6. अपीलकर्ता 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.

Adesh Kumar Jain
22/08/2023
(ADESH KUMAR JAIN)

JOINT COMMISSIONER (APPEALS)
CGST & C.EX., AHMEDABAD.

ATTESTED.

Sunita D. Nawani
(SUNITA D.NAWANI)
SUPERINTENDENT
CGST & C.EX.(APPEALS),
AHMEDABAD.



By R.P.A.D.

To,

M/s Manjulaben Bhanubhai Shah (Chetan Plastic)
214 Sahjanand Complex, B/h. Bhagwati Chambers,
Nr. Swastik Cross Road, Navrangpura,
Ahmedabad 380 009 (GSTIN No:- 24ADIPS3030M1ZG).

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C. Excise, Appeals, Ahmedabad.
3. The Pr. Commissioner, CGST & C.Ex, Ahmedabad-North Commissionerate.
4. The Dy / Assistant Commissioner, CGST & C.Ex, Division-VII, Ahmedabad-North Commissionerate.
5. The Additional Commissioner, CGST & C.Ex. (System), Ahmedabad-North.
6. The Superintendent, CGST & C.Ex. AR-I, Division-VII, Ahmedabad-North Commissionerate.
7. The Superintendent (Systems), CGST & C.Ex. Appeals, Ahmedabad, for publication of the OIA on website.
8. Guard File/ P.A. File.

