



आयुक्त (अपील) का कार्यालय,
Office of the Commissioner (Appeal),
केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
07926305065- टेलीफैक्स 07926305136



DIN: 20231064SW000000C445

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/2446 /2023-APPEAL / 6822
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-111/2023-24
दिनांक Date : 25-09-2023 जारी करने की तारीख Date of Issue 03.10.2023
आयुक्त (अपील) द्वारा पारित
Passed by Shri Shiv Pratap Singh, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. GST-06/D-VI/O&A/447/Jogmaya/AM/2022-23
दिनांक: 29.12.2022 , issued by The Assistant Commissioner, CGST Division-VI,
Ahmedabad North
- ध अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant
M/s. Jogmaya Infrastructure, Satyam, Ma Hinglajnagar 4, B/h Gunjan Park
Society, Thaltej, Ahmedabad

2. Respondent
The Assistant Commissioner, CGST Division-VI, Ahmedabad North, 7th Floor, B.
D. Patel House, Naranpura, Ahmedabad-380014

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 हानि कारखाने 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 a warehouse to another during the course of processing of the goods in a warehouse or 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 भीतर गूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष 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 हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम 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 सेवाकर 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 गामले 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(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 पढ़ी 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 शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.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.

- (7) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (रिस्ट्रेट), के प्रति अपील के मामले में कर्तव्य मांग (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 सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) 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

M/s. Jogmaya Infrastructure, 4-Satyam Ma Hinglajnagar, B/h Gunjan Park Society, Thaltej, Ahmedabad (hereinafter referred to as '*the appellant*') have filed the present appeal against the Order-in-Original No. GST/06/Div-VI/O&A/447/Jogmaya/AM/2022-23 dated 29.12.2022, (in short '*impugned order*') passed by the Assistant Commissioner, Central GST, Division-VI, Ahmedabad North (hereinafter referred to as '*the adjudicating authority*'). The appellant were holding Service Tax Registration No.AAJFH4331QSD001.

2. The facts of the case, in brief, are that on the basis of the data received from the Central Board of Direct Taxes (CBDT) for the F.Y. 2014-15, it was noticed that the Gross Value of Services declared in their ST-3 Returns was less compared to the income declared in the ITR/TDS. Letters were, therefore, issued to the appellant to provide details of the services provided during said period and explain the reasons for non-payment of tax and provide certified documentary evidences for the same. The appellant neither provided any documents nor submitted any reply justifying the non-payment of service tax on such receipts. Therefore, the differential income reflected under the heads "Sales / Gross Receipts from Services (Value from ITR)" or (Value from Form 26AS)" of the Income Tax Act, 1961, was considered as a taxable value. The detail of the income is as under;

Table-A

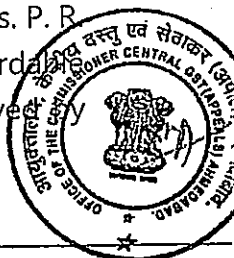
<i>F.Y.</i>	<i>Differential Value of Income</i>	<i>Service tax rate</i>	<i>Service Tax liability</i>
2014-15	2,67,177	12.36%	33,023/-

2.1 A Show Cause Notice (SCN) No. GST-06/04-334/O&A/JOGMAYA/2020-21 dated 24.09.2020 was, therefore, issued to the appellant proposing recovery of service tax amount of Rs.33,023/- along with interest under Section 73(1) and Section 75 of the Finance Act, 1994, respectively. Imposition of penalties under Section 76, 77 & 78 of the Finance Act, 1994 were also proposed.

2.2 The said SCN was adjudicated vide the impugned order, wherein the adjudicating authority considering the actual income of Rs. 2,68,95,973/- as sale of service confirmed the service tax demand of Rs.29,58,652/- alongwith interest. Penalty of Rs. 10,000/- under Section 77 and penalty of Rs.29,58,652/- under Section 78 of the F.A., 1994 was also imposed. Penalty under Section 76 was however dropped.

3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant preferred the present appeal on the grounds elaborated below:-

- The appellant is registered as Manpower Recruitment Agency and Construction Service. The appellant provided services in capacity of sub-contractor to M/s. P. R. Patel & Company. M/s. P R Patel was engaged in the construction of affordable housing of low cost up to 60 sq. meters per house in the project approved by



Ahmedabad Urban Development. They claim that the service provided is exempted vide Clause No. 14(c) of 25/2012-ST dated 20.06.2012. The clause no 14(c) is applicable to both contractor as well as sub-contractors as such exemption is qua work.

- Upon submission of reply to show cause notice by the appellant and attending personal hearing, surprisingly, the amount of Service Tax of Rs.33,023/- was increased to Rs. 29,58,652/- without any reason specified in the order about such increase. Order cannot travel beyond the scope of show cause notice hence suffers from incurable defects.
- The amount of income reported in Income Tax Return of Financial year 2014-15 is Rs. 2,68,95,973/- and in Form 26AS such reported amount is Rs. 2,67,17,651/-. But the demand in show cause notice was raised on differential value of Rs. 2,67,177/- only and there was no calculation provided in show cause notice about how such amount is derived at for raising demand of Rs. 33,023/- for F.Y 2014-15.
- Similarly, penalty in show cause notice was proposed under Section 76 of Finance Act, 1994 without invoking extended period of limitation; however, the penalty is confirmed under Section 78 of Finance Act, 1994 by invoking extended period of limitation. Hence, it clearly transpires that such order travels beyond the scope of show cause notice. Reliance placed on M/s T.S. Motors India Private Ltd. vs. Commissioner of CGST & Central Excise, Lucknow (Service Tax Appeal No. 70377 of 2018); Shri Mohamad Naseer, Shri Parviz ... vs Commissioner Of Customs (P) on 26 May, 2003
- Plethora of judicial pronouncements has settled the law that no demand of service tax can be confirmed on the basis of amounts shown as receivables in the Income Tax Returns. [In J.I Jesudasan vs. CCE 2015 (38) S.T.R 1099 (Tri.Chennai); Alpha Management Consultant P. Ltd vs. CST 2006 (6) STR 181 (Tri.Bang); Tempest Advertising (P) Ltd. v. CCE 2007 (5) STR 312 (Tri.-Bang.); Turret Industrial Security vs. CCE 2008 (9) S.T.R. 564 (Tri- Kolkata).
- M/s. P R Patel & Co during F.Y.2014-15 was involved in the construction of low cost affordable housing projects and construction of structure meant predominantly for educational purposes which are exempt under Mega Notification No. 25/2012- Service Tax dated 20.06.2012. The construction of low-cost affordable housing at Ahmedabad as well as engineering college at Bhavnagar, the services provided by them has been exempted vide Entry No.14(c) and Entry No.12A(b)(i) of Notification No. 25/2012-Service Tax dated 20.06.2012. As the appellant has been sub-contracted the work by M/s. P R Patel & Company. Hence, has availed the benefit of Entry No. 29(h) of Notification No.25/2012-Service Tax dated 20.06.2012. Appellant has provided a works contract service and not the labour service and this can be proved by referring to the contract entered between M/s. P R Patel & Company and M/s. Jogmaya Infrastructure. The agreement is attached herewith as Exhibit-H.



- Extended Period of limitation cannot be invoked in the absence of fulfillment of the conditions under sub-section (1) to Section 73. The income was reflected in ITR and Form-26AS which was available with the department hence suppression cannot be alleged. The notice issued invoking extended period is not sustainable in law. Reliance placed on Saboo Coating Ltd- 2014 (36) STR 447; Prolite Engineering Co.- 1995 (75) ELT 257.
- When demand is not sustainable, Interest u/s 75, Penalty u/s 77 and under Section 78 is also not imposable. Penalty u/s 78 is imposed for suppression however when the noticee proves that there was reasonable cause for said failure, penalty cannot be imposed. Reliance placed on the decision passed in the case of On Dot Couriers & Cargo Ltd- 2006 (6) STJ 337.

5. Personal hearing in the matter was held on 1.9.2023. Shri Rashmin Vaja, Chartered Accountant appeared on behalf of the appellant and reiterated the submissions made in the appeal. He submitted that the appellant provided labour services for construction of affordable housing for the government as sub contractor. He submitted that services relating to construction are exempted from service tax under Sr.No.14 of the Notification No. 25/2012-ST as was rendered in relation to construction of the affordable housing and it was not merely man power supply at the disposal of the recipient. He further submitted that the show cause notice was issued demanding an amount of Rs.33,023/- whereas the adjudicating authority has confirmed the demand of Rs.29,58,652/-. Since the adjudicating authority has travelled beyond the scope of the SCN, the impugned order is liable to be set-aside. He further submitted that the demand for the said first half year of the F.Y. 2014-15 is beyond the extended period of five years. Therefore, he requested to set-aside the impugned order and to allow the appeal.

6. I have carefully gone through the facts of the case, the impugned order passed by the adjudicating authority, submissions made by the appellant in the appeal memorandum and those made during personal hearing. The issue to be decided in the present case is as to whether the service tax demand of Rs.29,58,652/- alongwith interest and penalties, confirmed in the impugned order passed by the adjudicating authority, in the facts and circumstances of the case, is legal and proper or otherwise.

The demand pertains to the period F.Y. 2014-15.

6.1 Before taking up the issue on merits, I will first deal with time bar aspect. The appellant have claimed that the demand of the disputed period is time barred. The ST-3 for 1st half (April to Sept) of F.Y. 2014-15 was required to be filed on 25th October, 2014 which was extended to 14th November, 2014 vide Order No. 02/2014-ST dated 24.10.2014. Considering, 5yrs period from the due date of filing, the demand notice for 1st H.Y should have been issued latest by 13th November, 2019. Whereas, the present notice was issued on 24.09.2020, hence, I find that the demand for this period is hit by limitation, hence time bar. Similarly, the due date for filing ST-3 Return covering period (October, 2014 to March, 2015) was 25th April, 2015. Considering, the five year period the SCN should have been issued by 24th April, 2020 but the notice was issued on 24.09.2020, hence is time barred. Thus, I agree with the contention of the appellant that



the Department has delayed the issuance of SCN even after invoking the extended period of limitation. I, therefore, find that the entire demand covered in SCN dated 24.09.2020 is time barred.

7. Further, it is observed that the adjudicating authority gave a findings that the appellant is a labour contractor and is engaged in providing labour contract service. He at para 14 of the impugned order observed that the appellant provided labour services to the M/s. P. R. Patel & Company. He also observed that the appellant received income of Rs.2,68,95,973/- under labour income and incurred the expenses of Rs.2,24,30,516/-. Hence, he held that the appellant has not rendered construction service but has raised bills for labour charges in respect of the RCC work done.

7.1 I have gone through the contracts and I find that M/s. P.R. Company was entrusted the construction work of affordable housing by AUDA. The appellant provided labourers for which they raised labour charges as is evident from the Profit & Loss Account of the appellant. In the P&L account they have shown the labour income of Rs.2,68,95,973/-. The fact that the appellant provided labour sub-contracting service was also admitted during the personal hearing. As the appellant could not produce any invoice or contract evidencing that they received the sub-contract for the construction work of above project, I have no option but to agree with the contention of the adjudicating authority. I therefore find that for labour contracts the appellant is not eligible for the exemption under Sr.No.12 and Sr.No.14 of the Notification No. 25/2012-ST as the same are for construction, construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of civil structures or buildings, roads tunnels bridges etc.

7.2 Another contention of the appellant is that the adjudicating authority has travelled beyond the scope of SCN by confirming the demand of Rs.29,58,652/-. It is observed that the notice proposes the demand of Rs.33,023/-, whereas the adjudicating authority has confirmed the demand of Rs.29,58,652/-. I find that the adjudicating authority cannot confirm the demand which was never demanded in the SCN. An adjudication order cannot rectify the loopholes of the SCN. Thus, I find that the impugned order has gone beyond the allegations made in the show cause notice. Hon'ble Madras High Court in the case *R. Ramadas v. Joint Commissioner of C. Ex., Puducherry, 2021 (44) G.S.T.L. 258 (Mad.)* observed thus :-

"7. It is a settled proposition of law that a show cause notice, is the foundation on which the demand is passed and therefore, it should not only be specific and must give full details regarding the proposal to demand, but the demand itself must be in conformity with the proposals made in the show cause notice and should not traverse beyond such proposals."

13. Observations of the Madras High Court in paragraph No. 11 of the aforesaid judgment are equally noteworthy and are reproduced hereunder :-

"11. The very purpose of the show cause notice issued is to enable the recipient to raise objections, if any, to the proposals made and the concerned Authority are (sic) required to address such objections raised. This is the basis of the fundamental Principles of Natural Justice. In cases where the consequential demand traverses beyond the scope of show cause notice, it would be deemed that no show cause notice has been given for that particular demand for which a proposal has not been made."



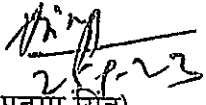
Thus, I find that the instant case is fully covered by the aforesaid judgment of the Madras High Court, which has very succinctly enunciated the law on the point.

7.3 In light of above decision, I find that the demand of only Rs.33,023/- is sustainable on merits. However, as per the discussion and findings held supra, I find that the demand notice is time barred and accordingly entire demand fails on limitation.

8. When the demand does not sustain, question of interest and penalties also does not arise. Accordingly, I find that the impugned order confirming the service tax demand of Rs.29,58,652/- alongwith interest and penalties is not sustainable on limitation.

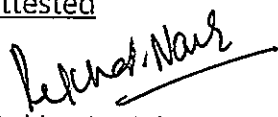
9. In view of the above discussion, I set-aside the impugned order and allow the appeal of the appellant.

10. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stands disposed off in above terms.


(शिव प्रताप सिंह)
आयुक्त (अपील्स)

Date: 29.9.2023

Attested


(Rekha A. Nair)
Superintendent (Appeals)
CGST, Ahmedabad



By RPAD/SPEED POST

To,
M/s. Jogmaya Infrastructure,
4-Satyam Ma Hinglajnagar,
B/h Gunjan Park Society, Thaltej,
Ahmedabad

Appellant

The Assistant Commissioner
CGST, Division-VI,
Ahmedabad North

Respondent

Copy to:

1. The Principal Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad North.
3. The Assistant Commissioner (H.Q. System), CGST, Ahmedabad North.
(For uploading the OIA)
4. Guard File.

