



सत्यमेव जयते

आयुक्त का कार्यालय

Office of the Commissioner

केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय

Central GST, Appeals Ahmedabad Commissionerate
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आज़ादी का
अमृत महोत्सव

By SPEED POST

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(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/3837/2023 / 626
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-EXCUS-002-APP-162/23-24 and 21.12.2023
(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	03.01.2024
(ङ)	Arising out of Order-In-Original No. 118/JC/LD/2022-23 dated 30.1.2023 passed by The The Joint Commissioner, CGST & Central Excise, Ahmedabad North	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	Evershine Housekeeping Services Prop. Charnjeetsingh Mealsinh KhalsaFF-09, Goyal Intercity, Opp. T.V. Tower, Drive in Road Thaltej, Ahmedabad - 380059

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 में 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 भीतर मूल-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 सवृत 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 रूपये या उससे कम होतो रूपये 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 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 अपीलो 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

M/s. Evershine Housekeeping Services, FF-09, Goyal Intercity, Opp. T.V. Tower, Drive-in-Road, Thaltej, Ahmedabad -380059 (hereinafter referred to as, 'the appellant') have filed the present appeal against the Order-in-Original No. 118/JC/LD/2022-23 dated 30.01.2023 (in short 'impugned order') passed by the Joint Commissioner, Central GST, Ahmedabad North (hereinafter referred to as 'the adjudicating authority'). The appellant were engaged in providing taxable service and were holding Service Tax registration No.AJOPM9612KSD001.

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. 2015-16 & F.Y. 2016-17, it was noticed that the appellant in the ITR/Form-26 AS has earned taxable income however in the ST-3 return the taxable value was shown as nil and no service tax was discharged. Letters were, therefore, issued to the appellant to explain the reasons for non-payment of tax and to provide certified documentary evidences for said period. The appellant neither provided any documents nor submitted any reply justifying the non-payment of service tax on such receipts. The detail of the income is as under;

Table-A

<i>F.Y.</i>	<i>Value as per ITR</i>	<i>Value as per ST-3 Return</i>	<i>Service tax rate</i>	<i>Service liability</i>	<i>Tax</i>
2015-16	19,00,088/-	0	14.5%	2,75,512/-	
2016-17	6,68,19,206/-	0	15%	1,00,22,880/-	

2.1 A Show Cause Notice (SCN) No. STC/15-135/OA/2021 dated 23.04.2021 was therefore issued to the appellant proposing recovery of service tax amount of Rs.1,02,98,393/- along with interest under Section 73(1) and Section 75 of the Finance Act, 1994, respectively. Imposition of penalties under Section 77(2) and Section 78 of the Finance Act, 1994 were also proposed.

2.2 The said SCN was adjudicated vide the impugned order, wherein the service tax demand of Rs.9,42,993/- was confirmed alongwith interest. However, the demand of Rs.93,55,400/- was dropped. Penalty of Rs. 10,000/ was imposed under Section 77(2) and penalty of Rs.9,42,993/- was imposed Section 78 of the F.A., 1994.

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

- The income shown was from partnership firm by way of interest and remuneration and the same is not subject to service tax. The adjudicating authority has derived the taxable income from Form 26AS whereas no service was provided to The Titanium City Center Offices Co. Operative Services Society Limited as well as to the Sal Care Private Limited. The TDS deducted by the



payee in the wrong PAN no. AADFE9238KSD001 which is not pertaining to the appellant.

- Without admitting that the services were provided even if it is assumed that the appellant has rendered Manpower Supply Services then the service shall be covered under RCM and the appellant shall be eligible for benefit of Notification No.30/2012-ST dated 20.06.2012. In the impugned order this benefit was not granted for the F.Y. 2015-16. Since the service was rendered to body corporate the appellant is not required to pay any service tax for the same.
- During the F.Y 2015-16 the value of services provided by the appellant did not exceed Rs 10 lakhs. Hence, the appellant was eligible to get the benefit under the Notification No. 33/2012-ST up to the income earned 10 lakhs for the F.Y. 2016-17.
- The adjudicating authority has made calculation error in arriving at the taxable value. Difference Rs.5,39,29,570 minus Rs.4,95,79,701/- comes to Rs.43,49,869/- but the adjudicating authority has arrived at a figure Rs.44,49,869/-. So, there is a difference of Rs.1,00,000/-. Hence the tax shall get reduced from Rs.6,67,480/- to Rs.6,52,480/- i.e. Rs.15,000/- less.
- The appellant has provided services valuing Rs 21,59,560/- during the year 2016-17 to education institution named SAL Engineering & Technical Institute. The Copy of agreement with such institute is submitted along with the copies of the invoices w.r.t services provided to SAL Engineering & Technical Institute. Hence, the same is exempted as per Sr. No 9(b)(iii) of Notification No. 25/2012-ST. The sample copies of the invoices and contract executed with SAL Engineering & Technical Institute is also attached.
- The appellant has inadvertently shown the income of Rs.11,53,459/- in the F.Y. 2016-17. However, tax on said tax has been paid in the F.Y. 2017-18 and reflected in the ST-3 return. The reconciliation statement submitted in this effect was not considered by the adjudicating authority.
- The appellant is engaged in transfer of right to use of machines which it has given on rent. As the said activity is subject to VAT and not service tax. Appellant sold cleaning materials to various customers hence amount of Rs.17,01,527/- is not taxable.
- The SCN is time barred as was issued beyond the period of 5yrs. If the appellant is not guilty of suppression of facts, collusion, willful misstatement of facts etc. extended period of limitation cannot be invoked- CC v. MMK Jewellers (2008) 225 ELT 3 SC). Intention to evade duty is built into the expression 'fraud and collusion', but misstatement and suppression is qualified with the word 'willful'. Therefore, it is not correct to say that there can be suppression or misstatement of fact, which is not willful and yet constitutes a permissible ground for invoking the proviso to section 11A- Sarabhai M Chemicals v. CCE 2005 179 ELT 3 (SC 3



member bench). In the SCN, no specific charge has been made for invoking extended period of limitation and on this ground the SCN is time barred.

- When the extended period of limitation is not invocable in the present case, therefore, penalty under Section 78 also cannot be charged. The penalty under the said section shall be put aside.
- As there is no levy of the service Tax on the business activity of the appellant then no interest shall be payable under Section 75 of the Act.

4. Personal hearing in the matter was granted to the appellant on 12.12.2023. Shri Rohan Thakkar appeared for personal hearing on behalf of the appellant. He reiterated the contents of the written submission and requested to allow their appeal.

5. I have carefully gone through the facts of the case, the impugned order passed by the adjudicating authority, submissions made in the appeal memorandum. The issue to be decided in the present case is as to whether the service tax demand of **Rs.9,42,993/-** confirmed alongwith interest and penalties 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. 2015-16 & 2016-17

5.1 The adjudicating authority held that the appellant during F.Y. 2015-16 received gross receipts of Rs.19,00,088/- from The Titanium City Center Offices Co. Operative Services Society Limited and M/s Sal Care Private Limited. However, the appellant did not produce documents to establish the nature of service provided to examine the claim of exemption under RCM. The appellant have claimed that the TDS has been deducted under wrong PAN which does not pertain to them. Hence, there is no demand against them. It is observed that the notice has been issued to the appellant holding PAN based Service Tax registration no. AJOPM9612KSD001 and the Form 26AS also mentions the same PAN No. AJOPM9612K hence their above argument is not correct.

5.2 They however submitted documents Bills and House Keeping Service Contracts. It is noticed that the TDS was deducted by M/s Sal Care Private Limited whereas the contracts is with Sal Institute of Technology & Engineering Research which is for Housekeeping Services. However, the appellant have submitted few invoices raised in name of Sal Hospital & Medical Institute raised during 2015 for providing Manpower Services. Also for 'The Titanium City Center Offices Co. Operative Services Society Limited' they submitted invoices wherein they have charged for housekeeping services. So, considering the nature of service in light of the contract and invoices submitted by the appellant, I find that the appellant has submitted Manpower Supply Service for cleaning activity.

5.3 In terms Entry no.8 of the Notification No.30/2012-ST dated 20.06.2012, the tax liability under Manpower supply service shall be 25% on the service provider and 75%



on the service recipient if the service is rendered to a body corporate. Relevant text is reproduced below:-

(v) provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers to any person who is not in the similar line of business or supply of manpower for any purpose or service portion in execution of works contract by any individual, Hindu Undivided Family or partnership firm, whether registered or not, including association of persons, located in the taxable territory to a business entity registered as body corporate, located in the taxable territory

TABLE

Sl. No.	Description of a service	Percentage of service tax payable by the person providing service	Percentage of service tax payable by the person receiving the service
8.	<i>in respect of services provided or agreed to be provided by way of supply of manpower for any purpose</i>	25%	75 %

The above entry was amended vide Notification No. 07/2015-ST dated 01.03.2015, vide clause (iii) wherein 100% tax liability was shifted on service recipient if they were body corporate.

iii) against Sl. No. 8, in column (3) and column (4), for the existing entries, the entries "Nil" and "100%" shall respectively be substituted;

5.4 I find that both 'The Titanium City Center Offices Co. Operative Services Society Limited' and 'Sal Hospital' are not body corporate hence the abatement claimed under said notification can be provided to the appellant. Thus, the 100% liability to pay tax shall be on the service recipient.

6. For the F.Y. 2016-17, the SCN proposed the service tax demand of Rs.1,00,22,880/- on the differential income of Rs.6,68,19,206/-. As the appellant provided records showing that they have provided Manpower Supply Agency Service to Body Corporates amounting to Rs.4,95,79,702/- and reflected the amount of Rs.1,28,89,636/- in their ST-3 Returns, the adjudicating authority therefore deducted these amounts from total gross receipts and arrived at the taxable value of Rs.44,49,869/- on which service tax amounting to Rs.6,67,480/- was confirmed.

6.1 However, the appellant claim that the adjudicating authority has made calculation error in arriving at the taxable value. From the differential income of Rs. 5,39,29,570 after deducting Rs.4,95,79,701/- the net taxable income comes to Rs.43,49,869/- but the adjudicating authority has arrived at a figure Rs.44,49,869/-. So there is a difference of Rs.1,00,000/-. Hence the tax shall get reduced from Rs.6,67,480/- to Rs.6,52,480/-. I agree with the appellant's contention that the net taxable amount should be Rs.43,49,869/- and not Rs.44,49,869/-.



6.2 Further, the appellant claim that they have provided cleaning services amounting to Rs.21,59,560/- during the F.Y. 2016-17 to 'Sal Institute of Technology & Engineering Research' which is an educational institution hence exempted in terms of Sr.No.9(b)(iii) of Notification No.25/2012-ST. They submitted details of the amount, service recipient and gross amount charged from said service recipient. However, the contracts submitted pertain to year 2013 & 2014 and not of 2016-17. As the appellant has not submitted Form-26AS and the Balance Sheet evidencing the transaction with above service recipient the exemption claimed cannot be examined at this stage.

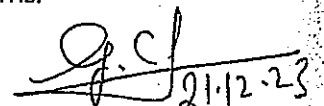
6.3 The appellant has also submitted Invoices raised to M/s. GCS Medical College Hospital & Research Centre charging for material, charging for machine charges & transportation charges and they claim that they have supplied tangible goods for use on which VAT was levied hence they are not required to discharged service tax on the income of Rs.17,01,527/-. From the invoices, I find that the machines were given on rent hence that appellant has charged rent from the clients. Hence the said income appears to be taxable as covered under declared service defined in Section 66E(f). However, in the absence of financial records, VAT Return their claim cannot be examined.

6.4 Since the appellant failed to provide a copy of Balance Sheet, Profit & Loss Account, re-conciliation statement showing the income reflected in Form-26AS vis-à-vis the income of Rs.43,49,869/- received from various service providers, nature to service rendered etc so as to establish that the tax liability on such income is exemption and to determine the value based exemption.

7. However, in the interest of justice, I remand back the case to the adjudicating authority to decide the demand of Rs.6,67,480/- afresh and for passing the speaking order in view of submission made by the appellant as well as the observations made above. The appellant is also directed to submit all the relevant documents like reconciliation statement showing the income received from said activity during the disputed period, copy of invoices, contracts, Form-26AS, ITR corroborating their above contention, to the adjudicating authority.


8. In light of above discussion, I set-aside the service tax demand of Rs.2,75,513/- alongwith interest and penalties. I remand the demand of Rs.6,67,480/- to the adjudicating authority to decide the matter afresh.

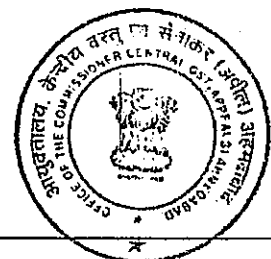
9. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stands disposed off in above terms.


(ज्ञानचंद जैन)
आयुक्त(अपील्स)

Date: 21.12.2023

Attested


(रेखा नायर)



Superintendent (Appeals)
CGST, Ahmedabad

By RPAD/SPEED POST

To,

M/s. Evershine Housekeeping Services,
FF-09, Goyal Intercity, Opp. T.V. Tower,
Drive-in-Road, Thaltej,
Ahmedabad -380059

- **Appellant**

The Joint Commissioner
CGST, 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.



