



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
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निबन्धित पावती डाक द्वारा/By R.P.A.D

फा.सं./F.No. STC/15-222/OA/2020

आदेश की तारीख/Date of Order: - 31.03.2022

जारी करने की तारीख/Date of Issue :- 31.03.2022

DIN NO: 20220364WT000000FD4C

द्वारा पारित/Passed by:-

मुकेश राठौर/ MUKESH RATHORE

अपर आयुक्त / Additional Commissioner

मूल आदेश संख्या / Order-In-Original No. 129/ADC/MR/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 ,(केन्द्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क ,केन्द्रीय 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 केन्द्रीय (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।



(2) निर्णय की प्रतियाँ अथवा जिस आदेश के विरुद्ध अपील की गई है, उनमें से कम से कम एक प्रमाणित प्रति हो, या दूसरे आदेश की प्रति जिसपर रू) 2.00 .दो रूपये (का न्यायालय शुल्क टिकट लगा होना चाहिए।

The appeal should be filed in form EA-1 in duplicate. It should be signed by the appellant in accordance with the provisions of Rule 3 of Central Excise (Appeals) Rules, 2001. It should be accompanied with the following:

- (1) Copy of accompanied Appeal.
- (2) Copies of the decision or, one of which at least shall be certified copy, the order Appealed against OR the other order which must bear a court fee stamp of Rs.2.00.

विषय:- कारण बताओ सूचना/ Show Cause Notice No. **STC/15-222/OA/2020** dated **30.03.2021** issued to **M/s. Kiran Gems Pvt. Ltd.** situated at B130, Manpasand Diamond, Diamond Complex, B/h Sambuja Hospital, Ahmedabad-380024



BRIEF FACTS OF THE CASE

M/s. Kiran Gems Pvt. Limited, (Ahmedabad Branch), B 130, Manpasand, Manpasand Diamond, Diamond Complex, B/h, Samjuba Hospital, Ahmedabad- 380024 (hereinafter referred to as the 'Assessee' for the sake of brevity) is registered under Service Tax having Registration No.AADCK1665MST003 and are engaged in the business of Providing Taxable Services.

2. On perusal of the data received from CBDT, it was noticed that the assessee had declared different values in Service Tax Return (ST-3) and Income Tax Return (ITR/Form 22AS) for the Financial year 2015-16. On scrutiny of the above data, it was noticed that the Assessee has declared less taxable value in their Service Tax Return (ST-3) for the F.Y.2015-16 as compared to the Service related taxable value declared by them in their Income Tax Return (ITR)/ Form 26AS, the details of which are as under:

(Amount in Rs.)

Sr No	F. Y.	Total Sale of Service as per ITR	TOTAL GROSS VALUE PROVIDED (STR)	TOTAL VALUE for TDS (including 194C, 194Ia, 194Ib, 194J, 194H)	HIGHER VALUE (VALUE DIFFERENCE in ITR & STR) OR (VALUE DIFFERENCE in TDS & STR)	Resultant Service Tax short paid (including Cess)
1	2015-16	78260865/-	17282252/-	78260865/-	78260865/-	11347825/-

3. The service tax liability of the service tax assessee has been ascertained on the basis of income mentioned in the Income Tax returns and Form 26AS filed by the assessee with the Income Tax Department. The figures/data provided by the Income Tax Department is considered as the total taxable value in order to ascertain the Service tax liability under Section 67 of the Finance Act, 1994.

4. No data was forwarded by CBDT, for the period 2016-17 and 2017-18 (upto June-2017), therefore, at this stage, at the time of issue of SCN, it was not possible to quantify short payment of Service Tax, if any, for the period 2017-18 (upto June-2017). With respect to issuance of un-quantified demand at the time of issuance of SCN, Master Circular No. 1053/02/2017-CX dated 10.03.2017 issued by the CBEC, New Delhi clarifies that:

"2.8 Quantification of duty demanded: It is desirable that the demand is quantified in the SCN, however if due to some genuine grounds it is not possible to quantify the short levy at the time of issue of SCN, the SCN would not be considered as invalid. It would still be desirable that the principles and manner of computing the amounts due from the noticee are clearly laid down in this part of the SCN. In the case of Gwalior Rayon Mfg. (Wvg.) Co. Vs .UOI, 1982 (010) ELT 0844 (MP), the Madhya Pradesh High Court at Jabalpur affirms the same position that merely because necessary particulars have not been stated in the show cause notice, it could not be a valid ground for quashing the notice,

because it is open to the petitioner to seek further particulars, if any, that may be necessary for it to show cause if the same is deficient."

5. From the data received from CBDT, the "Total Amount Paid/Credited Under Section 194C,194H,194I,194J OR Sales/Gross Receipts From Services (From ITR)" for the assessment year 2016-17 to 2017-18(upto June-2017) has not been disclosed thereof by the Income Tax Department, nor the reason for the non disclosure was made known to this department. Therefore, the assessable value for the year 2016-17 and 2017-18 (upto June-2017) is not ascertainable at the time of issuance of this Show Cause Notice. Consequently, if any other amount is disclosed by the Income Tax Department or any other sources/agencies, against the said assessee, action will be initiated against the said assessee under the proviso to Section 73(1) of the Finance Act 1994 read with para 2.8 of the Master Circular No. 1053/02/2017-CX dated 10.03.2017, in as much as the Service Tax liability arising in future, for the period 2016-17 to 2017-18 (upto-June 2017) covered under this Show Cause Notice, will be recoverable from the assessee accordingly.

6. The government has from the very beginning placed full trust on the service provider so far as service tax is concerned and accordingly measures like Self-assessments etc., based on mutual trust and confidence are in place. Further, a taxable service provider is not required to maintain any statutory or separate records under the provisions of Service Tax Rules as considerable amount of trust is placed on the service provider and private records maintained by him for normal business purposes are accepted, practically for all the purpose of Service tax. All these operate on the basis of honesty of the service provider; therefore, the governing statutory provisions create an absolute liability when any provision is contravened or there is a breach of trust by the service provider, no matter how innocently. From the evidence on record, it appears that the said assessee had not taken into account all the income received by them for rendering taxable services for the purpose of payment of service tax and thereby evaded their tax liabilities. The service provider appears to have made deliberate efforts to suppress the value of taxable service to the department and appears to have not paid the liable service tax in utter disregard to the requirements of law and the trust deposited in them. Such outright act in defiance of law, appears to have rendered them liable for stringent penal action as per the provisions of Section 78 of the Finance Act, 1994 for suppression or concealment or furnishing inaccurate value of taxable service with an intent to evade payment of service tax.

7. In light of the facts discussed here-in-above and the material evidences available on records, it is revealed that the assessee, M/s.Kiran Gems Pvt. Ltd, have committed the following contraventions of the provisions of Chapter-V of the Finance Act, 1944 and the Service Tax Rules, 1994:

(i) Failed to declare correctly, assess and pay the service tax due on the taxable services provided by them and to maintain records and furnish returns, in such form i.e. ST-3 and in such manner and at such frequency, as required under Section 70 of the Finance Act, 1994 read with Rule 6 & 7 of the Service Tax Rules, 1994;

(ii) Failed to determine the correct value of taxable service provided by them under Section 67 of the Finance Act, 1994 as discussed above;

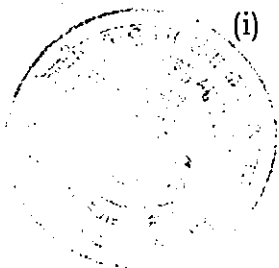
- (iii) Failed to pay the Service Tax correctly at the appropriate rate within the prescribed time in the manner and at the rate as provided under the said provision of Section 66B and Section 68 of the Finance Act, 1994 and Rules 2 & 6 of the Service Tax Rules, 1994 in as much as they have not paid service tax as worked out in the Table for Financial Year 2015-16 to 2017-18 (upto June-2017).
- (iv) All the above acts of contravention on the part of the said assessee appear to have been committed by way of suppression of facts with an intent to evade payment of service tax, and therefore, the said service tax not paid is required to be demanded and recovered from them under Section 73 (1) of the Finance Act, 1994 by invoking extended period of five years.
- (v) All these acts of contravention of the provisions of Section 68, and 70 of the Finance Act, 1994 read with rule 6, and 7 of Service Tax Rules, 1994 appears to be publishable under the provisions of Section 78 of the Finance Act, 1994 as amended from time to time.
- (vi) The said assessee is also liable to pay interest at the appropriate rates for the period from due date of payment of service tax till the date of actual payment as per the provisions of Section 75 of the Finance Act, 1994.

8. The above said service tax liabilities of the assessee, M/s. Kiran Germs Pvt Ltd, has been worked out on the basis of limited data/ information received from the Income tax department for the financial years 2015-16. Thus, the present notice relates exclusively to the information received from the Income Tax Department.

9. It has been noticed that at no point of time, the assessee has disclosed 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. From the evidences, 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. 1,13,47,825/- (including Cess). It was also noticed that the above act of omission on the part of the Assessee resulted into non-payment of Service tax on account of suppression of material facts and contravention of provisions of Finance Act, 1994 with intent to evade payment of Service tax to the extent mentioned hereinabove. Hence, the same is to be recoverable from them under the provisions of Section 73(1) of the Finance Act, 1994 read with Notification dated 27.06.2020 issued vide F.No.CBEC-20/06/08/2020-GST by invoking extended period of time, along with Interest thereof at appropriate rate under the provisions of Section 75 of the Finance Act, 1994 and penalty under Section 78 of the Finance Act, 1994.

10. Accordingly Show Cause Notice was issued to M/s.Kiran Gems Pvt Limited called upon to show cause as to why:

- (i) The Service Tax to the extent of Rs.1,13,47,825-(Rupees One Core Thirteen Lacs Forty Seven Thousand Eight Hundred Twenty Five Only) short paid /not paid by them, should not be demanded and recovered from them under the provisions of Section 73 of the Finance Act, 1994 read with Notification dated 27.06.2020 issued vide F.No.CBEC-20/06/08/2020-GST;



- (ii) Service Tax liability not paid during the financial year 2016-17 and 2017-18 (upto June-2017), ascertained in future, as per paras no. 7 and 8 above, should not be demanded and recovered from them under proviso to Sub-section (1) of Section 73 of Finance Act, 1994.
- (iii) Interest at the appropriate rate should not be demanded and recovered from them under the provisions of Section 75 of the Finance Act, 1994;
- (iv) Penalty under the provisions of Section 77(1)(c) and 77(2) of the Finance Act, 1994 amended, should not be imposed on them.
- (v) Penalty should not be imposed upon them under the provisions of Section 78 of the Finance Act, 1994.

DEFENCE REPLY

11. The assessee vide letter dated 27.04.2021 submitted their reply to SCN wherein they stated that they are P. Ltd. Co engaged in import of rough diamond, manufacturing of polished diamonds and export of polished diamonds. They are having 3 service tax registrations and the Ahmedabad branch having service tax No.AADCK1665MST003 for providing services of immovable property during the period under dispute. They are paying service tax for the said services and filing periodical returns from all branches.

12. In the financial year 2015-16 they have provided renting on immovable property services and paid applicable service tax on the same. In reply to the instant SCN, the assessee submitted that the impugned SCN proceeds on an incorrect factual as well as legal basis. They stated that the difference noticed vide the impugned SCN is on account of non - inclusion of income from generation of electricity/power from windmill. The assessee owns wind mill in the state of Maharashtra as well as Gujarat. The power generated out of both the windmills sold to the Maharashtra as well as Gujarat Government regularly. The revenue generated out of the sale of electricity is recorded appropriately in the financials under the head sale of service and also disclosed appropriately vide IT return. Generation of electricity through windmill is not a taxable under service tax as it is well settled law that electricity is goods and not a service.

13. The assessee relied upon the case law in the case of sales tax, Madhya Pradesh, Indore Vs MPEB, Jabalpur (1969) 1 SCC 200 wherein it was held that electric energy is goods within the meaning of General Clause Act and Madhya Pradesh General Sales Tax Act, 1959. It can be transmitted, transferred, delivered, stored and possessed in the same way as any other movable property. If it can be sale and purchase of electric energy, then it is intended to be covered by definition of goods in two acts. Further the Hon"ble Supreme Court in the case of state of A.P. Vs. National Thermal Power Corporation reported at 2002 5 SC 203 has held that electricity though an intangible goods is goods covered by Entry 54 of List II of Schedule VII of Constitution India.

14. Therefore the transaction between the assessee and the electricity company are that of sale and purchase of goods and hence service tax is not leviable on the same. Thus the question of showing the said turnover in ST 3 Returns does not arise but the same is required to disclose in ITR where assessee had complied with appropriately. Though the revenue generated out of sale of electricity is titled as "sale of services" in the financial year 2015-16, it is nothing but the sale of electricity to the Maharashtra as well as Gujarat

Government. They have filed the relevance extracts of financial statement for 2015-16 was also enclosed. They have also relied upon the case law of ICC reality (I) P.Ltd Vs CCE, Pune III2013 (32) STR 427 (Tri-Mumbai). Accordingly the assessee submitted that the receipts from sale of electricity power is not leviable to service tax and hence the impugned notice is liable to be dropped.

15. The assessee further submitted that the impugned SCN is vague and beyond comprehension. No specific head of service category has been proposed in the notice and is issued merely on assumptions and without any investigation. They relied upon the following case laws in this regard:

- Bombay Intelligence Security (I) Ltd Vs. Comme of S.T, Mumbai -II 2015(40)STR 158(Tri-Mumbai)
- Amrt foods Vs CCE-2005 (190) ELT 433 (SC)
- Cce Vs Brindavan Beverages P.Ltd (2007) 213 ELT 487 (SC)Mahindra and Mahindra Vs CCE 2001(129) ELT 188
- Crompton Greaves Ltrd Vs CCE -2015 (321) ELT 278
- Ultra Services Vs Co.C.Ex & S.T.Trichy 2017(52)STR 17 (Tri Chennai)

16. The assessee further stated that the impugned notice has been issued without complying with the departmental mandate of pre SCN consultation as a per Circular No.1053/2/2017-CX dated 10.03.2017 and therefore the impugned SCN is liable to be quashed and set aside. They relied upon the case of

- Tube Investments of India Ltd Vs. UOI 2018 (16)GSTL 376 (Mad)
- Amadeus India P.Ltd Vs Pr. Commisionmer 2019(25) GSTL 486(Del)

17. Further the assessee submitted and stated that the onus of proof lies on the Department to prove that the assessee have provided any taxable service. However the impugned SCN does not propose that the that the assessee has provided any type in its ST 3 return. They also stated that the impugned SCN is time barred for the period Aril 2015 to September 2015 in terms of Section 73(1) of the Finance Act. They further stated that the extended period of limitation cannot be invoked for subsequent period and therefore the entire demand is time bared. They also stated that as there is no suppression penalty under section 77 or 78 and interest u/s.75 is also not applicable. Accordingly they requested to drop the proceedings.

PERSONNEL HEARING

18. Personnel Hearing was granted to the assessee on 17.02.2022. Shri Shrikant Shahir appeared for P.H through video conferencing on behalf of the asseesee. He reiterated the written submissions at the time of personnel hearing and requested to drop the proceedings.

DISCUSSIONAND FINDINGS

19. I have carefully gone through the Show Cause Notice, facts of the case and records available in the case file. I have also gone through the defence reply dated 27.04.2021 filed by the assessee. On going through the same, I find that the impugned show cause notice is issued based on the data shared and provided by the CBDT for the year 2015-16 on the ground that the assessee had earned income of Rs. 7,82,60,865/- by way

of providing taxable services, but has not discharged their Service Tax liability fully and not paid the service tax. The issue in the impugned Show cause notice is whether the assessee is liable to pay service tax of Rs.1,13,47,825/- on the difference value of Rs. 7,82,60,865/- under provision to Section 73 of Finance Act, 1994 or not;

20. In this regard, I have gone through the reply to SCN and submissions made during the course personnel hearing. In the instant case, I find that the assessee is a Pvt. Ltd. Co engaged in import of rough diamond, manufacturing of polished diamonds and export of polished diamonds. In the financial year 2015-16 they have provided renting on immovable property services for which they have obtained service tax registration and paid applicable service tax on the same. Beside his normal business of diamond polishing and trading, the assessee owns wind mill in the state of Maharashtra as well as Gujarat. The power generated out of both the windmills sold to the Maharashtra as well as Gujarat Government regularly. The revenue generated out of the sale of electricity is recorded appropriately in the financials under the head sale of service of Power Division and also disclosed appropriately vide IT return. Generation of electricity through windmill and trading thereof is not a taxable under service tax as it is well settled law that electricity is goods and not a service. On perusal of financial records for the F.Y 2015-16, I find that they have an income of Rs.7,82,60,865/- from sale of electricity generated from their own wind mills located at Mumbai and Surat. The said income is exactly match with the differential value on which service tax of Rs.1,13,47,825/- demanded vide instant SCN.

21. In view of the above, now I would like to discuss the relevant provision with regard to trading of goods; As per the extant provisions of Chapter V of the Finance Act, 1994 activity of trading in Goods is not taxable. Levy of Service as per Section 66B is on Services only, said section reads as under:

66B. *There shall be levied a tax (hereinafter referred to as the service tax) at the rate of twelve per cent. on the value of all services, other than those services specified in the negative list, provided or agreed to be provided in the taxable territory by one person to another and collected in such manner as may be prescribed.*

Term 'Service' as defined in section 2 (44) excludes the activity of transfer title in goods by of sale, which is nothing for Trading.

(44) "service" means any activity carried out by a person for another for consideration, and includes a declared service, but shall not include—

(a) an activity which constitutes merely,—

(i) a transfer of title in goods or immovable property, by way of sale, gift or in any other manner; or

Further, as seen in section 66B, all activities listed as Negative List in section 66D are also out of the ambit of Service tax. Activity of Trading in Goods is mentioned in section 66D (e), said section reads as under:

66D. *The negative list shall comprise of the following services, namely:—*

(e) trading of goods;

22. On perusal of the Section and definitions; I find that trading of goods is falls under the negative list of services specified in Section 66D of Finance Act, 1994 and therefore the said activity is out of purview of taxable service.

23. The financial and other 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.

24. In this regard the assessee has also relied upon a number of case laws in support of their claim that sale of electricity or power is not attracting any service tax. From the above discussions and document available on records, I find that all the ingredients which formalize/ qualify the activity to be "exempted service" and trading activity which are not taxable as discussed herein above. I further find that the SCN has not questioned the taxability on any income. I, therefore, refrain from discussing the taxability on other income other than the income disclosed in Show Cause Notice.

25. Having considered above facts and discussion, I am of the view that the service provider was engaged in trading of electricity generated from their own wind mills for FY 2015-16. As per Balance sheet and other records, the total income from sale of electricity Rs.7,82,60,865/- which is tallied with the total sales of service as per ITR as well as SCN and which is not taxable under the Finance Act 1994. Having considered these factual and documentary evidences available on records, I find no reason to disregard the assessee's arguments. I am, therefore, of the view that the assessee has established their case quite clearly and therefore I hold that no service tax is payable by the assessee as demanded in the subject SCN.

26. Further, on perusal of paras 4,5,6 &7 of SCN, I find that the levy of Service Tax for the financial year 2016-17 & 2017-18 (Up to June 2017), which was not ascertainable at the time of issuance of subject SCN, if he same was to be disclosed by the Income Tax department or any other source/agencies, against the said assessee, action was to be initiated against assessee under proviso to Section 73(1) read with master Circular No. 1053/02/2017-CX dated 10.03.2017, the service tax liability was to be recovered from the assessee accordingly, I however, do not find any charges leveled for the demand for the year 2016-17 & 2017-18 (Up to June 2017), in charging para of the SCN. On perusal of SCN, I further find that the SCN has

not questioned the taxability on any income other than the income from clearing and forwarding services. I, therefore, refrain from discussing the taxability on any other income.

27. 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 SCN at length and contested by the said assessee in their submissions. For the same reasons, I am also not entering into discussions on charging interest or imposing penalty. Therefore, from the factual matrix and the question of law as discussed in the foregoing paras, I pass the following order: -

: ORDER :

28. I drop the demand of Rs.1,13,47,825/- and proceedings initiated against M/s. Kiran Gems P. Ltd and accordingly Show Cause Notice F.No. STC/15-222/OA/2020 dated 30.03.2021 is hereby disposed off.

O/C

(Mukesh Rathore)
Additional Commissioner
Central Excise &CGST,
Ahmedabad North

F No:STC/15-222/O&A/2020

Dated: 31.03.2022

By Regd. Post AD./Hand Delivery

To,
M/s. Kiran Gems Pvt. Limited,(Ahmedabad Branch),
B 130, Manpasand, Manpasand Diamond, D
iamond Complex, B/h, Samjuba Hospital,
Ahmedabad- 380024

Copy for information to:

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

