
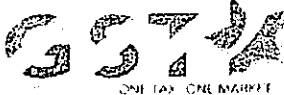


<p>T017_आयुक्त का कार्यालय, केंद्रीय जी. एस. टी. एवं केंद्रीय उत्पाद शुल्क, अहमदाबाद - उत्तर, कस्टम हाउस, प्रथम तल, नवरंगपुरा, अहमदाबाद- 380009</p>		 <p>OFFICE OF COMMISSIONER CENTRAL GST & CENTRAL EXCISE, AHMEDABAD- NORTH CUSTOM HOUSE, 1ST FLOOR, NAVRANGPURA, AHMEDABAD-380009</p>
<p>फ़ोन नंबर./ PHONE No.: 079-27544557</p>	<p>फैक्स/ FAX : 079-27544463</p>	<p>E-mail:- oaahmedabad2@gmail.com</p>

निबन्धित पावती डाक द्वारा/By R.P.A.D

DIN- 20220664WT000000A0A2

फा.सं./F.No. STC/15-33/OA/2021

आदेश की तारीख/Date of Order :- 09.06-2022

जारी करने की तारीख/Date of Issue :- 10.06-2022

द्वारा पारित/Passed by:-

आर गुलजार बेगम /R Gulzar Begum

अपर आयुक्त / Additional Commissioner

मूल आदेश संख्या / Order-In-Original No. 24/ADC/ GB /2022-23

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 380015-को प्रारूप संख्या एस टी -४ (ST-4) में दाखिल कर सकता है। इस अपील पर रु. 5.00 (पांच 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. 5.00 only.

इस आदेश के विरुद्ध अपील करने के लिए आयुक्त (अपील) के समक्ष नियमानुसार पूर्व जमा के धनराशी का प्रमाण देना आवश्यक है।

An appeal against this order shall lie before the Commissioner (Appeal) on giving proof of payment of pre deposit as per rules.

उक्त अपील, अपीलकर्ता द्वारा प्रारूप संख्या एस टी -४ (ST-4) 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।

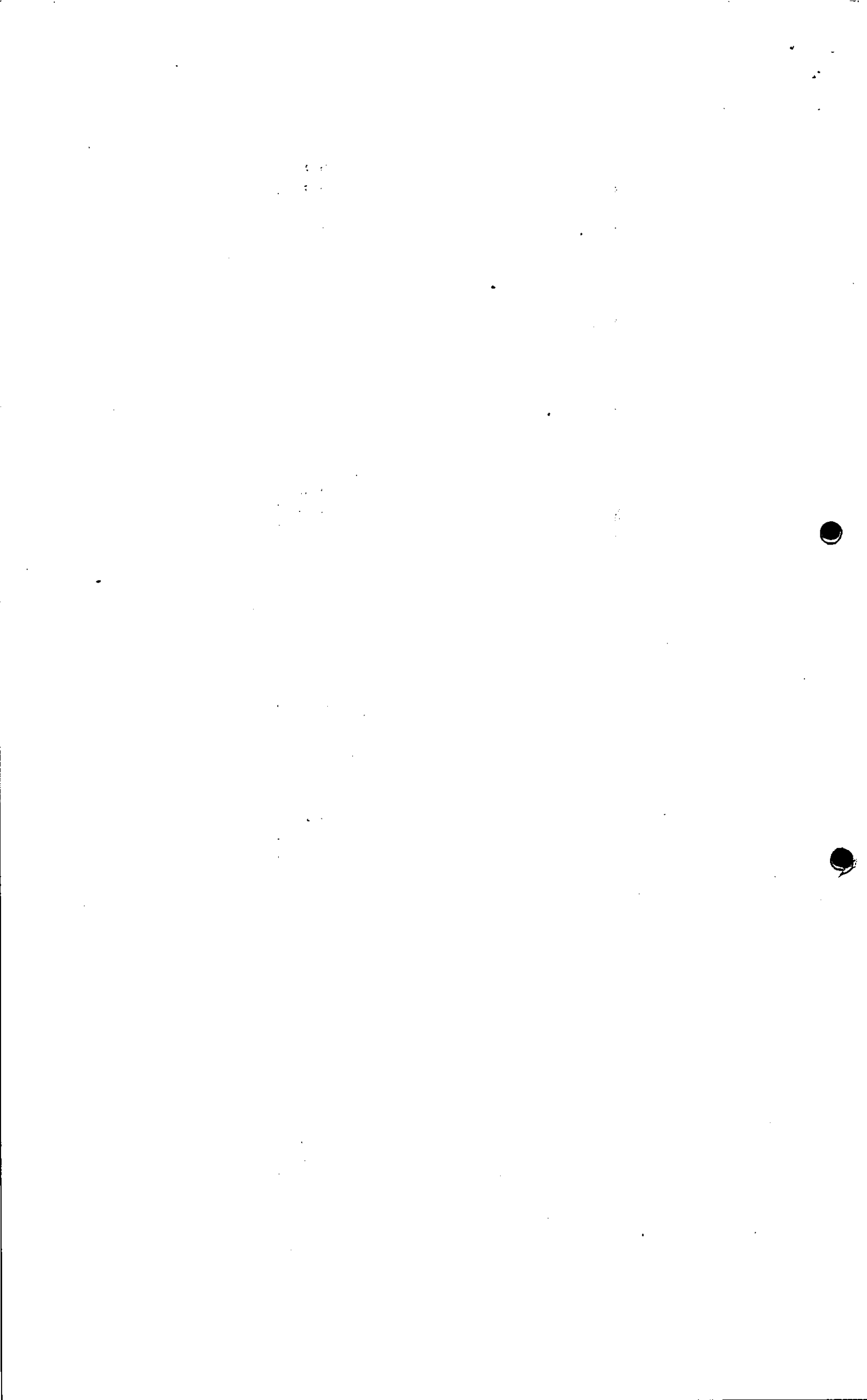
(2) निर्णय की प्रतियाँ अथवा जिस आदेश के विरुद्ध अपील की गई है, उनमें से कम से कम एक प्रमाणित प्रति हो, या दूसरे आदेश की प्रति जिसपर रु. 5) 00. पांच रुपये (का न्यायालय शुल्क टिकट लगा होना चाहिए।

The appeal should be filed in form एस टी -४ (ST-4) 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.5.00.

विषय:- कारण बताओ सूचना/ Proceeding initiated against Show Cause Notices F.No.STC/15-33/OA/2021 dated 23.04.2021 issued to M/s Maruti Associates LLP, 35, Chaitnya Soc., 1, Avantika, Nr. Stadium Pump, Navrangpura, Ahmedabad-380014.



BRIEF FACTS OF TEH CASE

M/s. Maruti Associates LLP, 35, Chaitanya Society., 1, Avantika, Nr. Stadium Pump, Navrangpura, Ahmedabd, Gujarat- 380014 (hereinafter referred to as the 'Assessee' for the sake of brevity) is registered under Service Tax having Registration No. ABAFM9029QSD001 and was engaged in Taxable Services.

2. Ongoing through the third party CBDT data for the Financial Year 2015-16 and 2016-17, it has been observed that the Assessee has declared less taxable value in their Service Tax Return (ST-3) for the F.Y. 2015-16 and 2016-17 as compared to the Service related taxable value they have declared in their Income Tax Return (ITR)/ Form 26AS, the details of which are as under:

Sr. No.	F.Y.	Taxable Value as per ST-3 returns (In Rs.)	Gross Receipts From Services (Value from ITR/26AS) (In Rs.)	Difference Between Value of Services from ITR/26AS and Gross Value in Service Tax Provided (In Rs.)	Resultant Service Tax short paid (in Rs.)
1	2015-16	0/-	39393900/-	39393900/-	5712116/-
2	2016-17	0/-	43464834/-	43464834/-	6519725/-
TOTAL					12231841/-

3. Section 68 of the Finance Act, 1994 provides that 'every person liable to pay service tax shall pay service tax at the rate specified in Section 66/66B ibid in such a manner and within such period which is prescribed under Rule 6 of the Service Tax Rules, 1994. In the instant case, the said notice had not paid service tax as worked out as above in Table for Financial Year 2015-16 and 2016-17.

4. As no data was forwarded by CBDT, for the period 2017-18 (upto June-2017) and the assessee has also failed to provide any information regarding rendering of taxable service for this period. Therefore, at this stage, at the time of issue of SCN, it is not possible to quantify short payment of Service Tax, if any, for the period 2017-18 (upto June-2017). With respect to issuance of unquantified 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. As per section 70 of the Finance Act 1994, every person liable to pay service tax is required to himself assess the tax due on the services provided/received by him and thereafter furnish a return to the jurisdictional Superintendent of Service Tax by disclosing wholly & truly all material facts in their service tax returns (ST-3returns). The form, manner and frequency of return are prescribed under Rule 7 of the Service Tax Rules, 1994. In this case, it appears that the said service provider has not assessed the tax dues properly, on the services received by him, as discussed above, and failed to file correct ST-3 Returns thereby violated the provisions of Section 70(1) of the act read with Rule 7 of the Service Tax Rules, 1994.

6. Further, as per Section 75 *ibid*, every person liable to pay the tax in accordance with the provisions of Section 68 *ibid*, or rules made there under, who fails to credit the tax or any part thereof to the account of the Central Government within the prescribed period is liable to pay the interest at the applicable rate of interest. Since the service provider has failed to pay their Service Tax liabilities in the prescribed time limit, they are liable to pay the said amount along with interest. Thus, the said Service Tax is required to be recovered from the noticee along with interest under Section 75 of the Finance Act, 1994.

7. In view of above, it was observed that the Assessee has contravened the provisions of Section 68 of the Finance Act, 1994 read with Rule 6 of Service tax Rules, 1994 in as much as they failed to pay/ short paid/ deposit Service Tax to the extent of Rs. 12231841/-, by declaring less value in their ST-3 Returns vis-a-vis their ITR/ Form 26AS, in such manner and within such period prescribed in respect of taxable services received /provided by them; Section 70 of Finance Act 1994 in as much they failed to properly assess their service tax liability under Rule 2(1)(d) of Service Tax Rules, 1994.

8. 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 and 2016-17. The Government has from the very beginning placed full trust on the service providers and accordingly measures like self-assessment etc, based on mutual trust and confidence are in place. From the evidences, it appears that the said assessee has knowingly suppressed the facts regarding receipt of/providing of services by them worth the differential value as can be seen in the table hereinabove and thereby not paid / short paid/ not deposited Service Tax thereof to the extent of Rs. 12231841/-. It appears 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 appears to be recoverable from them under the provisions of Section 73(1) of the Finance Act, 1994 by invoking extended period of time, along with Interest thereof at appropriate rate under the provisions of Section 75 of the Finance Act, 1994. Since the above act of omission on the part of the Assessee constitute offence of the nature specified under Section 78 of the Finance Act, 1994, it appears that the Assessee has rendered themselves liable for penalty under Section 78 of the Finance Act, 1994.

9. The said assessee was given opportunity to appear for pre show cause consultation. The pre show cause consultation was fixed on 22.04.2021 but the said assessee did not appear for the same.

10. Therefore Show Cause Notice was issued to M/s.Maruti Associates LLP, called upon to show cause as to why:

- (i) The demand for Service tax to the extent of Rs. 12231841/- short paid /not paid by them in F.Y. 2015-16 and 2016-17, should not be confirmed and recovered from them under the provisions of Section 73 of the Finance Act, 1994;
- (ii) Interest at the appropriate rate should not be recovered from them under the provisions of Section 75 of the Finance Act, 1994;
- (iii) Penalty should not be imposed upon them under the provisions of Section 78 of the Finance Act, 1994.
- (iv) Penalty under Section 77(2) of the Finance Act, 1994 should not be imposed on them for the failure to assess their correct Service Tax liability and failed to file correct Service Tax Returns, as required under

Section 70 of the Finance Act, 1994 read with Rule 7 of the Service Tax Rules, 1994.

DEFENCE REPLY

11. The assessee vide letter dated 15.05.2021 submitted their reply to Show Cause Notice wherein they stated that all the due service tax returns have been filed. They have also submitted detailed reply to the Deputy Commissioner Range III, Div-VII, Ahmedabad for the year 2015-16 in response to their letter dated 24.10.2020 and for the year 2016-17 and 2017-18 (upto June 2017) on 22.10.2020. However they submitted that all the due service tax returns have been filed as well as due amount of service tax has been correctly paid and that no short payment of any amount of service tax and therefore the statement made in the Show Cause Notice is not correct. They have denied all the allegations that no STR is filed no service tax is paid. They stated that all due service tax returns have been filed and tax has been paid and copies of all relevant returns, documents reconciliation with ITR/26AS of IT Act have been submitted more than once to the service Tax authorities and no violation of any of the provisions have been made. However, service tax returns have been submitted on service tax portal maintained by the Department and copies of which were submitted as well and ignoring such facts which are apparent from records. In view of the above they reiterate that there is no suppression of fact in any manner. The entire demand is incorrect and false, and therefore may be dropped. Further they stated as they have paid all the service tax and filed all the returns, the payment of interest or imposition of penalty shall not arise.

PERSONEL HEARING

12. Personal Hearing in the matter has been granted on 23.04.2021. Shri Dilip P Shah, authorised person attended the personnel hearing and has submitted written reply and requested to consider the case on merits.

DISCUSSION AND FINDINGS

13. The proceedings under the provisions of the Finance Act, 1994 and Service Tax Rules, 1994 framed there under are saved by Section 174(2) of the Central Goods & Service Tax Act, 2017 and accordingly I am proceeding to adjudicate the SCN.

14. I have carefully gone through the Show Cause Notice, submission made by the assessee, Audited Balance Sheet, 26AS, STR for the year 2015-16 & 2016-17. In the instant case, Show Cause Notice was issued to the assessee demanding Service Tax of Rs.1,22,31,841/- for the financial year 2015-16 & 2016-17 on the basis of data received from Income Tax authorities. The Show Cause Notice alleged non-payment of Service Tax, charging of interest in terms of Section 75 of the Finance Act, 1994 and penalty under Section 77 and 78 of the Finance Act, 1994. Accordingly, I find that the issue which requires determination as of now is whether the assessee is liable to pay service tax of Rs.1,22,31,841/- for the financial year 2015-16 & 2016-17 under proviso to section 73(1) of Finance Act, 1944 or not.

15. On perusal of the reply to SCN and other documents, I find that the assessee is engaged in providing business auxiliary service, works contract service and renting of immovable property service. Here I would like to go the definition of service on which service tax is payable. Prior to the introduction of Negative list w.e.f. 1.7.2012, various services were classified according to the different category of services. Further after introduction of negative list with effect from 01.07.2012, service has been defined as:

"service" means any activity carried out by a person for another for consideration, and includes a declared service.

Services covered under Negative list, defined in Section 66D (inserted by the Finance Act, 2012 w.e.f. 1-7-2012), comprise of the following services viz.,

- (a) *Service by the Government/Local Authority*
- (b) *Service by RBI*
- (c) *Service by Foreign Diplomatic Mission located in India*
- (d) *Service in relation to agriculture*
- (e) *Trading of goods*
- (f) *Manufacture of goods*
- (g) *Selling of space/time for advertisement*
- (h) *Services by access to road or bridge on a payment of Toll charges*
- (i) *Betting, gambling or lottery*
- (j) *Admission to Entertainment Events & Amusement Facilities*
- (k) *Transmission or distribution of electricity*
- (l) *Educational Services*
- (m) *Renting of Residential dwelling for use as residence*
- (n) *Financial services by way of extending deposits, loans or advances and inter se sale or purchase of foreign currency*
- (o) *Transportation of Passenger with or without accompanied belongings*
- (p) *Transportation of goods.*
- (q) *Mortuary/Funeral services*

16. In view of the above, I find that the activities carried out by the assessee falls under the category of taxable service prior to introduction of Negative List as well as post introduction of Negative List as the services provided by the assessee does not fall under category of negative list of services under the provisions of Section 66D of the Finance Act. Therefore, I find that the said service provider is liable to pay Service Tax on income earned from provision of various taxable services provided for the period 2015-16.

17. In the instant case the assessee provided various services such business auxiliary service (consultancy service), works contract service and rent of immovable property service to various parties. The assessee submitted reconciliation statement for the year 2015-16 & 2016-17. I have gone through the reconciliation statement reply to SCN and other documents submitted by the assessee. In the instant case the assessee have gross receipt of Rs.3,93,93,900/- for the year 2015-16 and Rs.4,34,64,834/- as per 26AS/ITR earned from the above referred services.

18. On perusal of Show Cause Notice, submission made by the assessee, Audited Balance Sheet, 26AS, STR for the year 2015-16 & 2016-17. I find that the assessee has filed their ST 3 Returns for the year 2015-16 & 2016-17. In the instant case, while issuing SCN, the taxable value declared in the ST 3 Return has not been considered for demanding service tax. The assessee in their reply to SCN stated that the difference in income is mainly due to non inclusion of income declared in their ST 3 returns. They have provided reconciliation statement as well as copies ST3 Returns for the year 2015-16 & 2016-17. On perusal of the ST3 Returns for the year 2015-16 & 2016-17, I find that in their ST 3 returns they have shown income from business auxiliary service (consultancy service), works contract service and rent of immovable property service amounting to Rs.3,36,11,300/- for the year 2015-16 and Rs. 4,35,01,334/- and paid service tax on the said taxable value. As the SCN has not considered the value declared in the said STR, I find that the amount declared in their STR is to be considered as declared and accordingly I proceed to adjudicate the SCN.

19. On perusal of the above reconciliation, I find that there is difference of Rs.57,82,600/- between differential value on which service tax demanded and the

income declared in the ST3 returns for the year 2015-16. The difference has been explained by the assessee in their reply to SCN. According to which the difference of Rs.49,30,500/- is due to non inclusion of 50% value of their works contract service in their ST 3 return as the service tax on the same is to be paid by the service receiver as specified under Notification 3/2012 dated 20.06.2012 under RCM. I have gone through the reconciliation statement of works contract service and find that the total receipt under works contract for the year 2015-16 is Rs.1,68,47,900/-. Out of which an amount of Rs.69,86,900/- is received wherein the assessee himself paid 100% service as there is no RCM is applicable. On the remaining amount of Rs.98,61,000/-, the assessee claimed that, service tax is to be paid under partial RCM i.e. on 50% of the said amount. Accordingly service tax on Rs.49,30,500/- is to be paid by service receiver under RCM and on the remaining 50% by the assessee. Therefore they did not mention the said amount in the respective column of the STR for the year 2015-16. The assessee has furnished the details such copy of work order, ledger, invoice etc to prove that the said amount received under works contract attracts RCM as claimed by them under Noti.no.30/2012, however the assessee could not declared the said income claimed as payable under RCM in their relevant ST 3 return as required. In view of the above facts, I find that the assessee is eligible for deduction of RS.49,30,500/- on which service tax is payable under RCM under Noti.No.30/2012 dated 20.06.2012. In this connection I refer the said relevant portion of the said Notification.

Notification 30/2012 Service Tax dated 20.6.2012 (Incorporating the amendments till 30.06.2017) GSR.....(E).-In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), and in supersession of (i) notification of the Government of India in the Ministry of Finance (Department of Revenue), No.15/2012-Service Tax, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 213(E), dated the 17th March, 2012, and (ii) notification of the Government of India in the Ministry of Finance (Department of Revenue), No.36/2004-Service Tax, dated the 31st December, 2004, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 849 (E), dated the 31st December, 2004, except as respects things done or omitted to be done before such supersession, the Central Government hereby notifies the following taxable services and the extent of service tax payable thereon by the person liable to pay service tax for the purposes of the said sub-section, namely:

The taxable services, -

(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 security service-(Inserted by Notification No.45/2012-ST, dated 7-8-2012 w.e.f. 7-8-2012.)) 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

20. In the above Notification at Sl.No.9, it has been clarified that in respect of services provided or agreed to be provided in service portion in execution of works contract, 50% is to be paid by the service receiver and remaining 50% the service tax will be paid by service provider 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.

21. In the instant case, it was noticed that the assessee is LLP and as the details of service receiver has been provided by the service provider i.e. the assessee, hence, I

find that the Notification No.30/2012 is applicable in this case. If the service receiver is a business entity registered as body corporate, located in the taxable territory, then only the scheme of partial RCM is applicable. On perusal of the documents submitted by the assessee, I cannot find that whether the service receiver is a business entity as defined in the Notification to get the benefit of partial RCM for payment of service tax under Noti.No.30/2012 dated 20.06.2021. In view of the above, I find that the claim of the assessee that the liability to pay service tax on Rs.49,30,500/- is under partial RCM is correct. In view of the above the assessee is not required to pay the service tax on the said a differential amount of Rs.49,30,500/- as Reverse Charge Mechanism is applicable as envisaged under Notification No.30/2012 dated 20.06.2022 for the year 2015-16.

22. Further, during the year 2015-16, there is a difference of Rs.8,52,100/- for which the assessee in their reply to SCN stated that the difference of Rs.8,52,100/- is due to TDS deducted by service receiver M/s.Fuji Silvertch Concrete P.Ltd on payment of Rs.1,77,00,000/- including service tax of Rs.8,52,100/-. The sales register/ledger was also attached by the assessee. On perusal of statement of records, reconciliation statement, ledger and 26AS, I find that the TDS deducted on total amount of Rs.1,77,00,000/- shown in their 26AS is inclusive of the service tax of Rs.8,52,100/-. As per the financial records and invoice the receipt comes to Rs.1,68,48,491/- only, however while deducting TDS they have included the service tax of Rs.8,52,100/- also. Accordingly they have deducted TDS from total amount of RS.1,77,00,000/- (Rs.1,68,48,491/- + Rs.8,52,100/-) therefore they are eligible for deduction of Rs.8,52,100/- from their total differential value for the year 2015-16 and therefore no service tax on the said differential amount of Rs.8,52,100/- is recoverable from the assessee as they are eligible for deduction of the said amount in view of the above facts.

23. In view of the above facts, the said assessee is not liable to pay service tax on the differential value of Rs.57,82,600/- (Rs.49,30,500/- + Rs.8,52,100/-) for the year 2015-16 as discussed above. Accordingly, I find that the assessee is not required to pay any service tax on differential amount of RS.3,93,93,900/- and therefore the service tax demand of Rs.57,12,116/- for the year 2015-16 is required to be dropped.

24. Further I have gone through the Show Cause Notice, submission made by the assessee, Audited Balance Sheet, 26AS, STR for the year 2016-17 and find that, the Show cause Notice was issued to recover service tax of Rs.65,19,725/- on the differential value of Rs.4,34,64,834/-. However on perusal of reply to SCN and their documents, I find that the assessee was filed service Tax Return for the period 2016-17 declaring total Rs. 4,35,01,334/- which is more than the difference detailed in the Show Cause Notice. As the assessee has declared the income and also filed the Service Tax Return, I refrain from demanding and confirming the service tax of Rs.65,19,725/- and accordingly the demand for the year 2016-17 is required to be dropped. For the sake of clarity I reconciled the figures as under:

Particulars	2015-16	2016-17
Differential value on which service tax demanded as per 26AS	39393900	43464834
Less: Taxable Value declared in ST3	33611300	43501334
Less: Amount on which Tax payable under partial RCM as discussed(50%) and not shown in ST3 Return	4930500	0
Less: Amount of service tax shown as receipt in 26AS as discussed above	852100	0
Difference	0	(-)36500

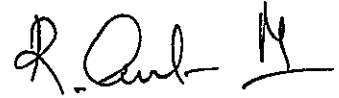
25. Further, on perusal of SCN, I find that the levy of service tax for FY 2017-18 (upto June 2017), which was not ascertainable at the time of issuance of the subject SCN, if the same was to be disclosed by the Income Tax department or any other source/agencies, against the said assessee, action was to be initiated against assessee under 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 and the service tax liability was to be recoverable from the assessee accordingly, I however do not find any charges leveled for demand for FY 2017-18 (upto June 2017) in charging part 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 sale of services. I therefore refrain from discussing the taxability on other income other than the sale of service.

26. In view of the above discussion and on perusal of SCN, submissions made by the said assessee, duly audited Balance Sheet, ITR, STR and reconciliation statement, I find that the service tax demand of Rs.1,22,31,841/- for the period 2015-16 & 2016-17 is not sustainable and accordingly Show Cause Notice F.No.STC/15-33/OA/2021 dated 23.04.2021 is liable to be dropped. Further, as the SCN itself is not sustainable there is no reason to charge interest or to impose penalty upon assessee on this count.

27. In view of the above discussion and findings, I pass the following orders:-

ORDER

28. I hereby order to drop proceedings initiated for recovery of service tax of Rs. 1,22,31,841/- along with interest and penalties vide SCN F.No.STC/15-33/OA/2021 dated 23.04.2021.



(R.GULZAR BEGUM)
Additional Commissioner
Central GST & Central Excise
Ahmedabad North.

By Regd. Post AD./Hand Delivery
F.No.STC/15-33/OA/2021

Date: 15/6/21

To
M/s. Maruti Associates LLP,
35, Chaitanya Society., 1, Avantika,
Nr. Stadium Pump, Navrangpura,
Ahmedabd, Gujarat- 380014

Copy to:

1. The Commissioner of CGST & C.Ex., Ahmedabad North.
2. The Deputy Commissioner Division-VII, Central Excise & CGST, Ahmedabad North.
3. The Superintendent, Range-I, Division-VII, Central Excise & CGST, Ahmedabad North
4. The Superintendent(system) CGST, Ahmedabad North for uploading on website.
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