



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

पहली मंजिल, कस्टम हाउस, नवरंगपुरा, अहमदाबाद - 380009

FIRST FLOOR, CUSTOM HOUSE, NAVRANGPURA, AHMEDABAD - 380009

ई-मेल/E-Mail : ofadjhq-cgstamdnorth@gov.in, oaahmedabad2@gmail.com

फ़ोन/Phone : 079-27544599 फैक्स/Fax : 079-27544463



निवन्धित पावती डाक द्वारा/By R.P.A.D

फा.सं./F.No. STC/15-94/OA/2021

आदेश की तारीख/Date of Order:- 20.06.2022

जारी करने की तारीख/Date of Issue :- 20.06.2022

DIN NO: 20220664WT000000D431

द्वारा पारित/Passed by:-

आर गुलजार बेगम *IR. GULZAR BEGUM*

अपर आयुक्त / Additional Commissioner

मूल आदेश संख्या / Order-In-Original No. 27-28/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-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 Notices F. No. STC/15-94/OA/2021 dated 23.04.2021 & F.No. STC/15-95/OA/2021 dated 23.04.2021 issued to M/s. MARUTI TRAVELS., KAVERI COMPLEX, 3, KAVERI COMPLEX, SHILALEKH TOWER, SUBHASH BRIDGE CIRCLE, AHMEDABAD-380027.

8

00

BRIEF FACTS OF THE CASE :

M/s. MARUTI TRAVELS., KAVERI COMPLEX, 3, KAVERI COMPLEX, SHILALEKH TOWER, SUBHASH BRIDGE CIRCLE, AHMEDABAD-380027 (hereinafter referred to as the 'Assessee' for the sake of brevity) is registered under Service Tax having Registration No. AAOFM0582BST001 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	77302580	77302580	11208874
2	2016-17	0	53717104	53717104	8057566
TOTAL					19266440

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. 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. 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 19266440/-, 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. 19266440/-. 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, M/s MARUTI TRAVELS., KAVERI COMPLEX, 3, KAVERI COMPLEX, SHILALEKH TOWER, SUBHASH BRIDGE CIRCLE, AHMEDABAD-380027 called upon to show cause to the Additional/Joint Commissioner, CGST &CX, Ahmedabad North having office at 1st Floor, Custom House, Navrangpura, Ahmedabad as to why:

- (i) The demand for Service tax to the extent of Rs 19266440/- 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.

11. The another Show Cause Notice has also been issued for the similar period and same amount from F. No. STC/15-95/OA/2021 dated 23.04.2021. However, the another SCN is issued under Service tax Registration Number No. AAOFM0582BST002 which is different than the subject SCN. I also take here the same for adjudication.

DEFENCE REPLY :

12. The assessee vide letter dated 17.06.2021 has furnished their written reply wherein they stated that they are engaged in providing Rent a Cab Services and is registered under Service Tax; that on the basis of preliminary verification, the department has issued Show Cause Notice; that under Section 65(9) of the Finance Act, 1994 defines that "Rent A Cab" operator means any person engaged in the business of renting of cabs"; that under Notification No. 30/2012, the said service is covered under RCM and Service receive is liable to pay Service Tax; that they attached form 26AS; Balance Sheet, letter of acceptance from ONGC for providing and operating Jeeps on hire basis, ST-3 returns and reconciliation statement; that the said SCN has been issued without investigation, business of the assessee and also not bothering about the provisions of the law; that the show cause Notices issued are time barred; that penalty is not imposable under Section 78 of the Finance Act, 1994; they have stated various citation in their defence reply.

PERSONNEL HEARING :

13. Personnel hearing was granted to the assessee on 11.05.2022, wherein Shri Kiran Tehelani, Chartered Accountant and authorized representative of the assessee appeared before me for personnel hearing. He reiterated the written submission dated 17.06.2021 and requested to consider the case on merits.

DISCUSSION AND FINDINGS :

14. 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 further.

14.1 I have carefully gone through the records of the case, SCN, defence replies, and copy of Form 26AS, Balance Sheet, letter of acceptance from ONGC for providing and operating Jeeps on hire basis, ST-3 returns and reconciliation statement for the FY 2015-16 & 2016-17 submitted by the assessee during the proceedings. In the instant case, I find that the said assessee is registered with Service Tax Department under Registration No. AAOFM0582BST001 & AAOFM0582BST002 and was engaged in providing "Rent a cab scheme operator service". On going through the third party CBDT data for the Financial Years 2015-16 & 2016-17, I find that the assessee has declared less taxable value in their Service Tax Return (ST-3) for the F.Y. 2015-16 & 2016-17 as compared to the Service related taxable value they have declared in their Income Tax Return (ITR)/ Form 26AS. Accordingly SCN was issued to the said assessee to recover the short paid Service Tax of Rs. 1,92,66,440/- 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.

14.2 The assessee submitted that they are engaged in providing Rent a Cab Services and is registered under Service Tax. They further submitted that on the basis of preliminary verification, the department has issued Show Cause Notice. Under Section 65(9) of the Finance Act, 1994 defines that "Rent A Cab" operator means any person engaged in the business of renting of cabs". Under Notification No. 30/2012, the said service is covered under RCM and Service receiver is liable to pay Service Tax. They also stated that SCN has been issued without investigation, business of the assessee and also not bothering about the provisions of the law. They stated that the show cause notice issued are time barred and cited various judgements.; that the show cause Notices issued are time barred; that penalty is not imposable under Section 78 of the Finance Act, 1994; they have stated various citation in their defence reply.

14.3 I find that the said assessee claimed that that they are providing Rent A Cab services to various corporate bodies and availed the benefit of Notification No.30/2012 dt.07.07.2012 vide which the service recipients are liable to pay 100% service tax under Reverse Charge Mechanism. The relevant portion of the Notification is reproduced as under:

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:-

I. The taxable services,-

- (A) (i) provided or agreed to be provided by an insurance agent to any person carrying on the insurance business;
- (ii) provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road, where the person liable to pay freight is,-
- (a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);
- (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India;
- (c) any co-operative society established by or under any law;
- (d) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder;
- (e) any body corporate established, by or under any law; or
- (f) any partnership firm whether registered or not under any law including association of persons;
- (iii) provided or agreed to be provided by way of sponsorship to anybody corporate or partnership firm located in the taxable territory;
- (iv) provided or agreed to be provided by,-
- (A) an arbitral tribunal, or
- (B) an individual advocate or a firm of advocates by way of support services, or
- (C) Government or local authority by way of support services excluding,-
- (1) renting of immovable property, and
- (2) services specified in sub-clauses (i), (ii) and (iii) of clause (a) of section 66D of the Finance Act, 1994,
- to any business entity located in the taxable territory;
- (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;

(B) provided or agreed to be provided by any person which is located in a non-taxable territory and received by any person located in the taxable territory;

(II) The extent of service tax payable thereon by the person who provides the service and the person who receives the service for the taxable services specified in (I) shall be as specified in the following Table, namely:-

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
1	in respect of services provided or agreed to be provided by an insurance agent to any person carrying on insurance business	Nil	100%
2	in respect of services provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road	Nil	100%
3	in respect of services provided or agreed to be provided by way of sponsorship	Nil	100%
4	in respect of services provided or agreed to be provided by an arbitral tribunal	Nil	100%
5	in respect of services provided or agreed to be provided by individual advocate or a firm of advocates by way of legal services	Nil	100%
6	in respect of services provided or agreed to be provided by Government or local authority by way of support services excluding,- (1) renting of immovable property, and (2) services specified in sub-clauses (i), (ii) and (iii) of clause (a) of section 66D of the Finance Act, 1994	Nil	100%
7	<u>(a) in respect of services provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers on abated value to any person who is not engaged in the similar line of business</u> (b) in respect of services provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers on non abated value to any person who is not engaged in the similar line of business	Nil 60%	100 % 40%
8.	in respect of services provided or agreed to be provided by way of supply of manpower for any purpose	25%	75 %
9.	in respect of services provided or agreed to be provided in service portion in execution of works contract	50%	50%
10	in respect of any taxable services provided or agreed to be provided by any person who is located in a non-taxable territory and received by any person located in the taxable territory	Nil	100%

Explanation-I. - The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.

Explanation-II. - In works contract services, where both service provider and service recipient is the persons liable to pay tax, the service recipient has the option of choosing the valuation method as per choice, independent of valuation method adopted by the provider of service.

2. This notification shall come into force on the 1st day of July, 2012.

14.4. In view of the above Notification at Sl. No.7, in respect of services provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers on abated value to any person who is not engaged in the similar line of business, the liability to pay service tax falls on the service receiver.

14.5 I have gone through the documents submitted by the assessee. On perusal of the SCN as well as form 26 AS statement, ST-3 returns and letter of acceptance for hire of vehicle, I find that SCN is issued on the basis of differential value between the value shown in 26AS and STR of the corresponding period. I have gone through reply to SCN filed and form 26As and reconciliation statement alongwith ST-3 returns. I find that the the assessee is providing Rent a Cab services to various corporate and the liability to pay service tax is on the service receivers. I find that the assessee is eligible for exemption benefit of Notification No. 30/2012 dt.07.07.2012 under Reverse Charge Mechanism. Therefore, in view of above discussion and findings, I find that the assessee is eligible for benefit of exemption notification as stated above and is not liable to pay Service Tax as demanded in the show cause notice and as discussed above. I also find that at the time of issue of Show Cause Notice, the value declared for Rent-A-Cab Services in their ST-3 returns have not been considered. Based on the documents provided alongwith the reconciliation statement, for the sake of clarity, the consolidated worksheet are tabulated and reconciled as under:

Description	2015-16	2016-17	Total
Total income as per ITR	78465444	53803737	132269181
Less : Abatement claimed as per Notification No. 30/2012-ST dated 01.07.2012	47079266	32282242	79361508
Less: Exempt under Reverse Charge vide notification No. 30/2012 dated 01.07.2012	31386178	21521495	52907673
Difference	0	0	0

14.6 I find that show cause notices reflect demand as per 26AS, income/payment received under contract receipt i.e. 194C of the Income Tax Act for the year 2015-16 and 2016-17. I also find that the assessee is engaged in the providing work contract services. The form 26AS reflects such income where the TDS has been deducted by the recipient of services which may not give the correct financial transaction as regard to the sale of services because it may includes value of goods as well as service tax portion in the payment received by the assessee. It is therefore, relied on the financial records i.e Balance sheet and Profit and Loss account which are also prepared in terms of the companies act as well as income tax act. The sale of Services as per ITR and as reflected in Profit and loss account are found to be tallied. Therefore, relying on the balance sheet and profit and loss account for the year 2015-16 and 2016-17, I find no difference from total revenue from operations reflected in their financial records tallied with income from sale of products and sale of Services. The income reflected in the balance sheet is also on higher side.

14.7 Further, as mentioned in the SCN, I find that the levy of Service Tax for the financial year 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 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 GTA . I therefore refrain from discussing the taxability on other income other than GTA income.

14.8 In view of the above discussion and findings and also on perusal of SCN, form 26AS, reconciliation statement as well as submissions made by the said assessee, I find that the assessee is rightly eligible for benefit of notification No. 30/2012-ST dated 01.07.2012 and therefore the assessee is not liable to pay demand as reflected in the Show Cause Notice.

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

ORDER

(i) I hereby order to drop proceedings initiated for recovery of service tax of Rs. 1,92,66,440/- (Rupees One Crore, ninety two lacs, sixty six thousand Four Hundred forty only) along with interest and penalties initiated against M/s. Maruti Travels, KAVERI COMPLEX, 3, KAVERI COMPLEX, SHILALEKH TOWER, SUBHASH BRIDGE CIRCLE, AHMEDABAD-380027.

(ii) I drop demand of Rs. 1,92,66,440/- (Rupees One Crore, ninety two lacs, sixty six thousand Four Hundred forty only) as the another Show Cause Notice has been issued for the similar period and same amount from F. No. STC/15-95/OA/2021 dated 23.04.2021 as discussed above.

(iii) Accordingly both the Show Cause Notices from No.STC/15-95/OA/2021 dt. 23.04.2021 and STC/15-94/OA/2021 dt. 23.04.2021 are disposed off.

R. Gulzar Begum
23/04/21

(R.GULZAR BEGUM)

Additional Commissioner
Central GST & Central Excise
Ahmedabad North

Date: 2/1/21

F.No. STC/15-94/OA/2021

By RPAD/ Hand Delivery
To
M/s. MARUTI TRAVELS.,
KAVERI COMPLEX,
3, KAVERI COMPLEX, SHILALEKH TOWER,
SUBHASH BRIDGE CIRCLE, AHMEDABAD-380027

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-V, Division-VII, Central Excise & CGST, Ahmedabad North
4. The Superintendent(system) CGST, Ahmedabad North for uploading on website.
5. Guard File

