



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/15-102/OA/2020

आदेश की तारीख/Date of Order:- 24.01.2022

जारी करने की तारीख/Date of Issue :- 24.01.2022

DIN-20220164WT0000222BFA

द्वारा पारित/Passed by:- आर गुलजार बेगम IR. GULZAR BEGUM

अपर आयुक्त / Additional Commissioner

मूल आदेश संख्या / Order-In-Original No. 48/ADC/GB/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 ,अंबावाडी ,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.

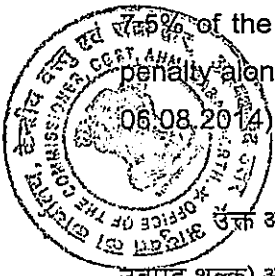
इस आदेश के विरुद्ध आयुक्त के शुल्क गये मांगे पहले से करने अपील में (अपील) 7.5% का भुगतान करना होगा, जहाँ शुल्क यानि की विवादग्रस्त शुल्क या विवादग्रस्त शुल्क एवं दंड या विवादग्रस्त दंड शामिल है।

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 रु) 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 F. No. STC/15-102/OA/2020 dated 30.09.2020 issued to Jitendrakumar Kalidas Prajapati, 1, PF1, 4<sup>th</sup> Floor, Siddhi Sangath Apartment, Behind Homeopathic college Ghuma Road, Bopal, Ahmedabad 52.



## BRIEF FACSTS OF THE CASE

M/s. Jitendrakumar Kalidas Prajapati (hereinafter referred to as "the said noticee ") situated at "1, PF1, 4th Floor, Siddhil Sangath Apptt, B/H. Homeopathic colege. Ghuma Road, Bopal, Ahmedabad, Gujarat", having PAN No. ALBPP6670R being engaged in the business of providing services was found not registered with the Service Tax department.

2. An analysis of "Sales/Gross Receipts from Services (Value from ITR)", the "Total Amount Paid/Credited under 194C, 194H, 194I, 194J" and "Gross value of Services Provided" was undertaken by the Central Board of Direct Taxes (CBDT) for the F.Y. 2014-15 to 2016-17, and details of said analysis was shared by the CBDT with the Central Board of Indirect Taxes (CBIC). As per the information received from the Income Tax Department, the said had earned substantial service income, however, they did not obtain service tax registration and did not pay service tax thereon. Therefore, a letter dated letter/e-mail dated 31.07.2020 and followed by reminder dated 24.09.2020 was written to the said with a request to submit the documentary evidence in respect to their income within a week time from the date of receipt of above referred letter. However, the said failed to submit the required details / documents or offer any explanation / clarification regarding income earned by them.

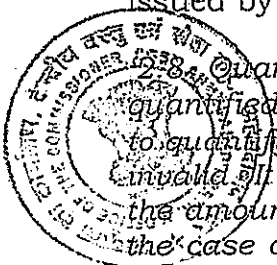
3. As the said noticee had failed to submit the required details of services provided during the Financial Year 2014-15 to 2016-17, the service tax liability of the was required to be ascertained on the basis of income mentioned in the ITR returns and Form 26-AS filed by the said with the Income Tax 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 67A of the Finance Act, 1994 as the said failed to determine the correct taxable value. The Service tax payable is calculated on the basis of value of "sales of services under Sales/Gross Receipts from Services (Value from ITR)" as provided by the Income Tax Department for the Financial Year 2014-15 to 2016-17. By considering the said amount as taxable income, and as the said failed to submit the required details as per above referred letter, the service tax liability is calculated as under:-

Sr. No.	Financial Year	Sales/Gross Receipts from Services (ITR) (in Rs.)	Service Tax (in Rs.)
01	2014-15	21969043/-	2715373/-
02	2015-16	12011842/-	1675885/-
03	2016-17	12266265/-	1829689/-
	TOTAL	46247150/-	6220949/-

#### 4. Unquantified demand at the time of issuance of SCN

Para 2.8 of the Master Circular No. 1053/02/2017-CX dated 10.03.2017 issued by the CBEC, New Delhi clarified that :

*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 would not be considered as invalid. It would still be desirable that the principles and manner of computing the amounts due from the notice are clearly laid down in this part of the SCN. In the case of Gwalior Rayon Mfg. (Wvg.) Co. Vs. UOI, 1982 (OIO) 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 facts, it the "Total Amount Paid/Credited Under Section 194C, 194H, 194I, 194J OR Sales/Gross Receipts from Services (From ITR)" for the **F.Y. 2014-15 to 2016-17** has not been disclosed thereof by the Income Tax Department, nor the reason for the non-disclosure was made known to this department.

6. With effect from 01.07.2012, the negative list regime came into existence under which all services are taxable and only those services that are mentioned in the Negative list are exempted. The nature of activities carried out by the said noticee appeared to be covered under the definition of service and appeared that not covered under the Negative List as given in the Section 66D of the Finance Act, 1994 and also declared services given in Section 66E of the Finance Act, 1994, as amended from time to time. These services also appeared to be not exempted under Mega exemption Notification No. 25/ 2012-S.T. dated 20-06-2012, as amended from time to time, and hence the aforesaid services provided by the said appeared to be subjected to Service Tax under the provisions Section 66B of Finance Act, 1994.

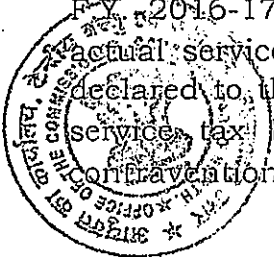
7. As per Section 69(1) of the Act, *every person liable to pay the Service Tax under this Chapter or the rules made there under shall, within such time and in such manner and in such form as may be prescribed, make an application for registration to the Superintendent of Central Excise.*

8. As per Section 69(2) of the Act 1994, *any person, whose aggregate value of taxable service in a financial year exceeds Rs. 9 lakh is required to take Registration.* Further, according to Notification No. 33/2012-(Service Tax) dated 20.06.2012, Central Government has exempted taxable services of aggregate value not exceeding ten lakh rupees in preceding year from the whole of the Service Tax leviable thereon under Section 66B of the Finance Act, 1994. Therefore, it appears that the said was required to obtain Service Tax Registration and comply the Service Tax laws accordingly.

9. As per provision of Section 68 of Finance Act, 1994 read with Rule 6 of Service Tax Rule 1994 as amended, *every person providing taxable service to any person is liable to pay Service Tax at the rate prescribed in Section 66B to Central Government by the 5th of the month/ quarter immediately following the calendar month/ quarter in which the taxable service is deemed to be provided (except for the month of March which is required to be paid on 31st March).*

10. According to Section 70 of the Finance Act, 1994 read with Rule 7(1) of the Service Tax Rules, 1994, *every person liable to pay Service Tax shall himself assess the tax due on the services provided by him and thereafter furnish a return to the jurisdictional Superintendent of Service Tax by disclosing wholly & truly all materials facts in ST-3 returns.*

11. Accordingly the said noticee had neither obtained a Service Tax registration for the services provided by them for the period of F.Y. 2014-15 to F.Y. 2016-17, nor responded to correspondence made with them regarding actual services provided by them, concealed the value from the department, declared to the income tax department. Therefore, they had not paid correct service tax by way of wilful suppression of facts to the department in contravention of provision of the Finance Act, 1994 relating to levy and



collection of service tax and the Rules made there under, with intent to evade payment of service tax. Therefore, the service tax amounting to Rs. 62,20,949/- is recoverable from them by invoking extended period of five years under first proviso to sub-section (1) of Section 73 of Finance Act, 1994 along with interest at the prescribed rate under Section 75 of the Finance Act, 1994 and also rendered himself liable for penal action under Section 78 of Finance Act, 1994.

12. Further, the said noticee had neither submitted the documents nor extended the cooperation in the matter although sufficient time was provided. This act of non-cooperation of the said the noticee has contravened the provisions of Section 72 of the Finance Act, 1994 and thus rendered themselves liable for penal action under Section 77 of Finance Act, 1994.

13. All these acts of contravention of the provisions of Section 67, Section 68 and Section 70 of the Finance Act, 1994 read with Rule 6 & Rule 7 of the Service Tax Rules, 1994 appear to be punishable under the provisions of Section 76 and 77 of the Finance Act, 1994 as amended from time to time. In view of the above, it appears that the said the said have contravened the provisions of Finance Act, 1994 and the rules made thereunder. Moreover, in addition to the contravention, omission and commission on the part of the said the said as stated in the foregoing paras, it appears that the said the said has willfully suppressed the facts, nature and value of service provided by them with an intent to evade the payment of service tax rendering themselves liable for penalty under Section 78 of the Finance Act, 1994.

14. Therefore Show Cause Notice No.STC/15-102/OA/2020 dated 29.09.2020 was issued to M/s, JITENDRAKUMAR KALIDAS PRAJAPATI called upon to show cause as to why :-

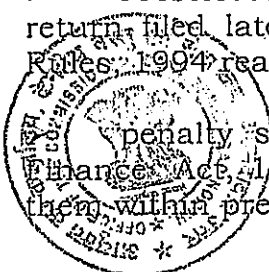
➤ The services rendered by them should not be considered as "taxable services" under Section 65 of the Finance Act, 1994, as amended, and the total/gross amount of Rs.4,62,47,150/- received towards rendering such services should not be considered as taxable value of the said taxable services charged by them for the F.Y. 2014-15 to 2016-17 ;

➤ Service Tax of Rs.62,20,949/- (Sixty Two Lakh Twenty Thousand Nine Hundred Forty Nine Only) which was not paid for the F.Y.2014-15 to 2016-17 as per Table-A in para-11 above, should not be demanded and recovered from them under proviso to Sub-section (1) of Section 73 of Finance Act,1994; read with relaxation provisions of Section 6 of Chapter V of the Taxation and Other Laws(Relaxation of Certain Provisions) Ordinance, 2020(No. 2 of 2020) promulgated on 30.03.2020 by invoking extended period of time limit ;

➤ Interest at the prescribed rate should not be demanded and recovered from them for the period of delay of payment of service tax mentioned at (i) above under Section 75 of the Finance Act,1994 ;

➤ Prescribed late fee, should not be recovered from them for each S.T.-3 return, filed late, for the relevant period, under Rule 7C of the Service Tax Rules, 1994 read with Section 70 of the Finance Act, 1994 ;

penalty should not be imposed upon them under Section 76 of the Finance Act, 1994 for the failure to make payment of service tax payable by them within prescribed time-limit ;



➤ Penalty should not be imposed upon them under Section 77(1) of the Finance Act, 1994 for failure to take Service Tax registration as per the provisions of Section 69 of the Finance Act, 1994 ;

➤ Penalty should not be imposed upon them under Section 78 of the Finance Act, 1994, for non-payment of Service Tax by willfully suppressing the facts from the department with intent to evade the payment of Service Tax as explained herein above.

#### DEFENCE REPLY

15. The said noticee, vide letter dated 22.12.2021 submitted copies of ITR, Form No.26 AS and audited Balance Sheet and Profit & Loss Account for FY 2014-15, 2015-16 and 2016-17 and stated that detailed submission of non taxability of their income will be submitted on a later date. They have filed their defence reply during the course of P.H wherein they contended that they are involved in providing construction service to individual resident to build their individual home. As the service provided for construction of residential house are exempted hence he was under the belief that services provided by he were not taxable and therefore he had not taken any registration of service tax based on belief of not taxable services. He submitted that there was no intention to evade payment of service tax as they had not collected any service tax and carrying out proprietorship concern and were ignorant about the provisions of service tax. He further submitted that as per Mega Exemption Notification No.25/2012-ST dt.20.06.202 Entry No.14, services by way of construction, erection, commissioning, or installation of original works pertaining to,- "(a) railways, excluding monorail and metro; Explanation.-The services by way of construction, erection, commissioning or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex; is exempted from payment of service tax.

#### PERSONNEL HEARING

16. A Personnel Hearing was granted to the said on 13.01.2022. Shri Dhaval M Limbani, CA, duly authorised representative, attended on behalf of the said noticee. He has submitted written reply stating that they fall under Mega Exemption Notification No.25/2012-ST dt.20.06.202 Entry No.14 and hence not liable for service tax. He has also submitted all the reconciliation statements required.

#### DISCUSSION AND FINDINGS

17. I have carefully gone through the records of the case, SCN, defence replies, reconciliation statement, tax audit report, Balance Sheet, Profit & Loss Account, Schedules, Notes to accounts for the FY 2014-15 to 2016-17, as well as oral submissions made by the said service provider during the proceedings. In the instant case, Show Cause Notice has been issued to the noticee demanding Service Tax of Rs.62,20,949/- for the financial year 2014-15 to 2016-17 on the basis of data received from Income Tax authorities and findings that the noticee had not obtained Service Tax registration and also not filed the Service Tax Returns as stipulated in the Finance Act, 1994 and Rules made thereunder. The Show Cause Notice alleged non-payment of Service Tax, not taking Service Tax registration and also their failure to furnish the requisite



ST-3 Returns for the two years. The SCN also proposed charging of interest in terms of Section 75 of the Finance Act, 1994 and penalty under Section 76, 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. Rs.62,20,949/- under proviso to section 73(1) of Finance Act, 1944 or not.

18. The said noticee in their reply to SCN submitted that they are involved in providing construction service to individual resident to build their individual home. As the service provided for construction of residential house are exempted hence he was under the belief that services provided by he were not taxable and therefore he had not taken any registration of service tax based on belief of not taxable services. He submitted that there was no intention to evade payment of service tax as they had not collected any service tax and carrying out proprietorship concern and were ignorant about the provisions of service tax. He further submitted that as per Mega Exemption Notification No25/2012-ST dt.20.06.202 Entry No.14 services by way of construction, erection, commissioning, or installation of original works pertaining to,- "(a) railways, excluding monorail and metro; Explanation.-The services by way of construction, erection, commissioning or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex; is exempted from payment of service tax.

19. With reference to the above contention that the services rendered by them is exempted under Mega Notification No.25/2012-ST dated 20.06.2012 Sl.No.14. I have perused the exemption notification No. 25/2012-ST. Sr.No.14 of the said Notification which reads as under:-

*Notification No. 25/2012-Service Tax dated- 20th June, 2012, as amended. Incorporating changes made till issuance of notification no 10/2017-Service Tax dated 8-3-2017 G.S.R. 467(E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Act) and in supersession of notification number 12/2012- 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. 210 (E), dated the 17th March, 2012, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the following taxable services from the whole of the service tax leviable thereon under section 66B of the said Act, namely:-*

1....

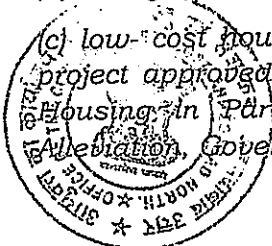
2....

14. *Services by way of construction, erection, commissioning, or installation of original works pertaining to,-*

*"(a) railways, excluding monorail and metro; Explanation.-The services by way of construction, erection, commissioning or installation of original works pertaining to monorail or metro, where contracts were entered into before 1st March, 2016, on which appropriate stamp duty, was paid, shall remain exempt." substituted vide Notification 9/2016- Service Tax with effect from 1 March 2016.*

*(b) a single residential unit otherwise than as a part of a residential complex;*

*(c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India; "*



(ca) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under: (i) the "Affordable Housing in Partnership" component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (ii) any housing scheme of a State Government." Inserted vide Notification 9/2016- Service Tax to be in effect from 1 March 2016.

(d) post-harvest storage infrastructure for agricultural produce including a cold storages for such purposes; or

(e) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages;

15. The relevant terms have been further defined as under:

(zc) "residential complex" means any complex comprising of a building or buildings, having more than one single residential unit;

(ze) "single residential unit" means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family.

16. In view of the above definition, services by way of construction, erection, commissioning, or installation of original works pertaining to construction of a single residential unit which is designed for use, wholly or principally, for residential purposes for one family is exempted from the purview of the charging service tax as the same was exempted by way of Mega Exemption Notification No.25/2012 dt.20.06.2012 at Sl.No.14(b).

17. The Balance sheet and profit and loss account of an assessee is vital statutory records. Such records are prepared in statutory format and reflect financial transactions, income and expenses and profit and loss incurred by company during a financial year. The said financial records are placed before different legal authorities for evincing true financial position. Assessee was legally obligated to maintain such records according to generally accepted accounting principles. They cannot keep it in unorganized method. The statute provides mechanism for supervision and monitoring of financial records. It is mandate 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 fair conclusion in respect of the balance sheet and profit and loss accounts. It is also onus upon 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. The Chartered Accountant, who audited the accounts of the assessee, being qualified professional has given declaration that the balance sheet and profit and loss accounts of the noticee reflect true and correct picture of the transaction and therefore, I have no optioned other than to accept the classification of incomes under profit and loss account as true nature of the business and to proceed to conclude instant proceedings accordingly.

18. On perusal of the records of the case, submissions of the assessee, Audited Balance Sheet, 26 AS, ITR, copies of ledger accounts and the above reconciliation statement provided by the said assessee for the year 2014-15; I find that the total income of the assessee for the year 2014-15 is Rs. 2,19,69,043/- as per ITR and service tax is demanded on the said value. However, on perusal of the above records, I find that the differential value is the income earned by way of providing construction services by way of construction, erection, commissioning, or installation of original works pertaining to construction of a single residential unit which is was exempted by





way of Mega Exemption Notification No.25/2012 dt.20.06.2012 at Sl.No.14(b). In view of the above facts, the service tax demand of Rs.27,15,373/- for the period 2014-15 is not sustainable and is liable to be dropped.

19. On perusal of the records of the case, submissions of the assessee, Audited Balance Sheet, 26 AS, ITR, copies of ledger accounts and the above reconciliation statement provided by the said assessee for the year 2015-16, I find that the total income of the assessee for the year 2015-16 is Rs. 1,20,11,842/- as per ITR and service tax is demanded on the said value. However, on perusal of the above records, I find that the differential value is the income earned from providing services by way of construction, erection, commissioning, or installation of original works pertaining to construction of a single residential unit which is was exempted by way of Mega Exemption Notification No.25/2012 dt.20.06.2012 at Sl.No.14(b). In view of the above facts, the service tax demand of Rs.16,75,885/- for the period 2015-16 is not sustainable and is liable to be dropped.

20. On perusal of the records of the case, submissions of the assessee, Audited Balance Sheet, 26 AS, ITR, copies of ledger accounts and the above reconciliation statement provided by the said assessee for the year 2016-17, I find that the total income of the assessee for the year 2016-17 is Rs. 1,22,66,265/- as per ITR and service tax is demanded on the said value. However, on perusal of the above records, I find that the differential value is the income earned from providing construction services by way of construction, erection, commissioning, or installation of original works pertaining to construction of a single residential unit which is was exempted by way of Mega Exemption Notification No.25/2012 dt.20.06.2012 at Sl.No.14(b). In view of the above facts, the service tax demand of Rs.18,29,689/- for the period 2016-17 is not sustainable and is liable to be dropped.

21. 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. For the sake of clarity, the consolidated worksheet are tabulated and reconciled as under:

Description	2014-15	2015-16	2016-17
Total income as per ITR and SCN	21969043	12011842	12266265
Total income declared as per ST3	0	0	0
Differential value on which service tax as per SCN	21969043	12011842	12266265
Income from construction of single residential house as discussed above (exempted under Noti.No.25/2012 dt.20.06.2012 and Sl.No 14	21969043	12011842	12266265
Difference	0	0	0



22. In view of the above discussion and on perusal of SCN, submissions made by the said assessee, duly audited Balance Sheet, ITR, reconciliation statement, I find that the service tax demand of Rs. 62,20,949/- for the period 2014-15 to 2016-17 is not sustainable and accordingly Show Cause Notice F.No.STC/15-102/OA/2020 dated 30.09.2020 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.

Accordingly, I pass the following order;

**ORDER**

23. I hereby order to drop proceedings initiated for recovery of service tax of Rs.62,20,949/- along with interest and penalties vide SCN No. F.No.STC/15-102/OA/2020 dated 30.09.2020.

*R. Gulzar Begum*  
24/11/22



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

F.No. STC/15-102/OA/2020

M/s. Jitendrakumar Kalidas Prajapati  
1, PF1, 4th Floor, Siddhi Sangath Apptt,  
B/H. Homeopathic college. Ghuma Road,  
Bopal, Ahmedabad, Gujarat

Copy to:

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