आयुक्त का कार्यालय,
केंद्रीय जी. एस. टी. एवं
केंद्रीय उत्पाद शुल्क ,अहमदाबाद – उत्तर,
कस्टम हॉउस, प्रथम तल,
नवरंगपुरा ,अहमदाबाद- 380009

OFFICE OF COMMISSIONER
CENTRAL GST & CENTRAL EXCISE,
AHMEDABAD- NORTH
CUSTOM HOUSE, 1ST FLOOR,
NAVRANGPURA, AHMEDABAD-380009

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निबन्धित पावती डाक द्वारा/By R.P.A.D

फा.सं./F.No. STC/15-44/OA/2020 आदेश की तारीख़/Date of Order :19.10.2022

DIN- 20221064WT000000FED9 जारी करने की तारीख़/Date of Issue :- 19.10.2022

द्वारा पारित/Passed by:- लोकेश डामोर /*Lokesh Damor*
सयुक्त आयुक्त / *Joint Commissioner*

मूल आदेश संख्या / Order-In-Original No. 50/JC/ LD /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 विरूद्ध 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 हैं। इस अपील पर रू. 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।

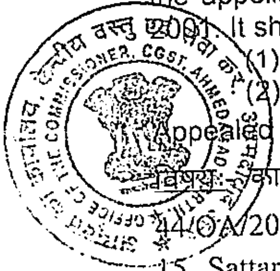
(1) उक्त अपील की प्रति।

(2) निर्णय की प्रतियाँ अथवा जिस आदेश के विरूद्ध अपील की गई है, उनमें से कम से कम एक प्रमाणित प्रति हो, या दूसरे आदेश की प्रति जिसपर रू .5) 00. पांच रूपये (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 Notice F.No. STC/15-44/OA/2020 dated 28.09.2020 issued to M/s Seari Logistics Pvt. Ltd., , A-307, Oxford Avenue, 15, Sattar Taluka Society, Opp. C.U. Shah College, Income Tax, Ahmedabnad Navrangpura, Ahmedabad, Gujarat-380009.

BRIEF FACTS OF THE CASE

M/s. Sai Seair Logistics Private Ltd., A-307, Oxford Avenue, 15, Sattar Taluka Society, OPP.,C.U. Shah College, Income tax, Ahmedabad Navrangpura, Ahmedabad, Gujarat - 380009 -(hereinafter referred to as the 'Assessee' for the sake of brevity) is registered under Service Tax having Registration No.- AAKCS2035GST001 & engaged in the business of Providing Taxable Services under the category of "clearing & forwarding agent Services".

2. On going through the third party CBDT data for the Financial Year 2014-2015 to 2015-16, it has been observed that the Assessee has declared less taxable value in their Service Tax Return (ST-3) for the F.Y.2014-2015 to 2015-16 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:

(Amount in Rs.)

Sr No	F. Y.	Gross_Value_Service_Provided (as per ST-3 returns.	Difference value of Between services from ITR & Gross value in service tax provided	Resultant Service Tax short paid (including Cess)
1	2014-15	3588726/-	55023045/-	6800848/-

(Amount in Rs.)

Sr No	F. Y.	Total Sale of Service as per ITR	Gross_Value_Service_Provided (as per ST-3 returns.	VALUE DIFFERENCE in ITR and STR	Resultant Service Tax short paid (including Cess)
1	2015-16	6,65,36,632/-	1,02,33,565/-	5,63,03,067/-	8163945/-

3. To explain the reasons for such difference and to submit documents in support thereof viz. Balance Sheet, Profit & Loss Account, Income Tax Returns, Form: 26AS, Service Income and Service Tax Ledger and Service Tax (ST-3) Returns for the F. Y2014-15 to 2015-16, Letters dated 13.02.2018,03.05.2018, 30.09.2019 and 06.07.2020 were issued to the said assessee. However, the said assessee neither submitted any details/documents explaining such difference nor responded to the letters in any manner. For this reason, no further verification can be done in this regard.

4. 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 2014-15 to 2015-16.

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 75of the Finance Act, 1994.

7. In view of above, it was noticed 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.1,49,64,792/- (including Cess), by filing 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 also 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 2014-2015 to 2015-16. 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. 1,49,64,792/- (including Cess). 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, and penalty under provisions of Rule 7C of the Service Tax Rules, 1994.

Therefore Show Cause Notice was issued to M/s.Sai Seari Logistics P.Ltd called upon to show cause as to why:

(i) The demand for Service tax to the extent of Rs. 1,49,64,792/- (One Crore Forty Nine lakhs Sixty Four thousand seven hundred ninty two rupees) short paid /not paid by them, 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 should not be imposed upon them under the provisions of Section 77(1) of the Finance Act, 1994, for failure to provide documents/details for further verification in a manner as provided under Section 77 of the Service Tax Act, 1994.

(v) 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

10. The assessee vide letter dated 20.10.2020 & 27.12.2021 submitted their reply to Show Cause Notice wherein they stated as follows:

Financial year 2014-15

Gross value as per ST3 return – your letter show	Rs.35,88,726.00
As per the ST 3 April September Gross Value	Rs.36,91,401.00
September March Gross Value	Rs.35,88,725.00
Total Gross value for financial year 2014-15	Rs.72,80,126.00

11. Regarding the difference between value of services from ITR & Gross Value- they clarified that they are into clearing and freight forwarding business under the Head for Tax 00440045. Their ST 3 mentions the same. Majority of their clients are exporters, so the transactions are exempted from service tax such as ocean freight & Air freight. Some charges such as Port Handling Charges, Transportation, Stamp duty etc are reimbursement expenses. They are issuing bills and attached copies of bills of their reimbursement expenses & agency charges. They also attached statement of accounts, showing head wise segregation as per Audit report submitted in ITR. They have also filed reconciliation statement wherein they claimed sea fright and air freight exemption. They have also provided details of reimbursement expenses such as operational charges, duties and taxes, shipping line charges, fumigation charges, port charges, insurance charges and transportation charges.

PERSONNEL HEARING

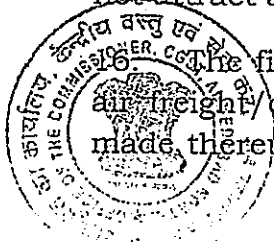
12. In the instant case, Personnel Hearing was granted to the assessee on 20.09.2022. Shri Shailesh Karmakar, Director of the company appeared for P.H and re iterated in their written submission dated 27.12.2021. Further he requested time till 27.09.2022 for submission of copies of ST 3 and other relevant documents and accordingly submitted the same.

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 further.

14. I have carefully gone through the records of the case, submission made by the assessee in reply to the show cause notice, ITR, ST-3 Returns, audited Balance sheet, copies of invoices, ledgers and reconciliation statement for the years 2014-15 & 2015-16. In the present case, Show Cause Notice was issued to the assessee demanding Service Tax of Rs.1,49,64,792/- for the financial year 2014-15 & 2015-16 on the basis of data received from Income Tax authorities. I find that the assessee had obtained Service Tax registration, paid service tax and also filed the ST-3 Returns as stipulated in the Finance Act, 1994 and Rules made thereunder. 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. The assessee in their reply to SCN, submitted that they are providing Clearing and Forwarding Agent Services for which they had taken service tax registration. Based on the details received from Income tax department and comparing the receipt shown in ITR with ST-3 returns filed by the them, the show cause notice was issued to recover short paid service tax of Rs. 1,49,64,792/- with interest and penalty.

15. On perusal of submissions and other details furnished by the said assessee, I find that they are providing services of Clearing and Forwarding Agency services, logistic solutions to the exporters, shipping lines and airlines. For providing the same, they carried out the activities of filing SB, arranging transport for picking up cargo from factory/shipment, loading unloading, fumigating the container, preparing /obtaining various documents., Customs clearance of export cargo etc, and received an amount for the said activity. They further submitted that the air freight and ocean fright had been collected on exporters on the goods transported to outside India and the same was paid to shipping lines/airlines by the assessee. The assessee stated that the air freight/ocean freight charges are not chargeable to service tax and therefore they have not paid any service tax on it. They have also provided details of reimbursement expenses such as operational charges, duties and taxes, shipping line charges, fumigation charges, port charges, insurance charges and transportation charges and claimed that these are reimbursable and therefore not attract any service tax.



16. The first issue here to be decided is whether the income in the form of air freight/ocean freight is taxable under the Finance Act, 1994 and Rule made thereunder or not for the relevant period 2014-15 & 2015-16. In this

regard, perusal of Section 66 B of Finance Act, 1994 alongwith Rule 10 of Place of Provision of Services is necessary which reads as under:

Section 66 B of Finance Act, 1994: Charge of Service Tax on and after Finance Act, 2012- There shall be levied a tax (hereinafter referred to as the service tax) at the rate of fourteen percent on the value of services, other than those 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.

10. Place of provision of goods transportation services.- The place of provision of services of transportation of goods, other than by way of mail or courier, shall be the place of destination of the goods: Provided that the place of provision of services of goods transportation agency shall be the location of the person liable to pay tax.

17. A plain reading of Section 66B of Finance Act along with Rule 10 of Place of Provisions of Service Rules, 2012, it is understood that if the destination of imported goods is outside India then the Place of Provisions of such service is outside India i.e.non taxable territory and as such no service tax is leviable on such service. The assessee submitted that they have an income under the head air freight of Rs.66,64,063/- for the year 2014-15 and Rs.87,32,450/- for the year 2015-16. Similarly they have an income under the head Ocean fright to the tune of Rs.2,18,77,645/- for the year 2014-15 and Rs,1,44,23,366/- for the year 2015-16. In view of the above provisions and facts of the case, I find the income shown in the accounts by way of ocean freight/air freight charges related to export are not taxable and therefore I accept the contention of the assessee that the amount Rs.5,16,97,524/- is outside the purview of service tax.

18. I also find that vide circular issued by the CBEC bearing No.197/7/2016-ST dated 12.08.2016 wherein it has been clarified that where the freight forwarder acts as a principal while providing service of transportation of goods outside India and negotiate terms with the shipper/airline/ocean liner and with actual exporter, the amount collected by them is not liable to service tax as the same is on principal to principal basis and Rule 10 of Place of Provision of Services Rules, 2012 (POPs) shall be applicable on them and therefore they shall not be liable to service tax on amount collected for ocean freight/ sea freight / Air freight. While considering all these aspects, I find that the services provides to the exporter for transportation of goods by sea/air are not come under the preview of taxable service and thereby they are exempted from payment of service tax hence the claim of the assessee that the an amount Rs. 5,16,97,524/-, as detailed below, received towards air/sea fright chargers are not taxable.

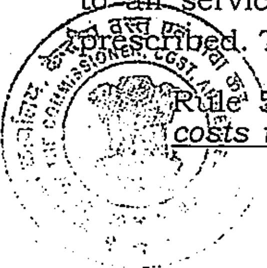
year	Air Freight Charges	Ocean Freight Charges	Total
2014-15	6664063	21877645	28541708
2015-16	8732450	14423366	23155816
		Total	51697524

19. **The next point regarding taxability of reimbursement expenses made by** the assessee. In this regard on perusal of reply to SCN and other documents submitted by the assessee I find that the assessee submitted that in case of reimbursements, they have made payments of expenses incurred on behalf of their clients. The same is not towards any service rendered by them. Moreover, they are not providing such services but they charge separately for their service charges on which due service tax has been duly discharged and same is accepted by the department. In such reimbursement's invoices/ money receipts are for or on behalf of the customers. They only make payment for the services rendered by the others and collect payment made by us from our customers. As the said reimbursable amounts are for the customers and if service tax is applicable on the same then it is charged by the such service providers in their invoices. The nature of some of such reimbursement of actual charges are operational charges, duties and taxes, shipping line charges, fumigation charges, port charges insurance charges and transportation charges.

20. The assessee have not provided any services for the collection of said amounts from their customers and the same are being reimbursed to them by their customers. The details of the reimbursement expenses made by the said party is as under:

Description	2014-15	2015-16	TOTAL
Operational Charges	802552	2712420	3514972
Duties and Taxes	37118	164207	201325
Shipping Line charges	13324092	16858153	30182245
Fumigation Charges	29755	5150	34905
Port Charges	6209547	9800908	16010455
Transportation Charges	2386872	3254263	5641135
Insurance income	0	352150	352150
TOTAL	22789936	33147251	55937187

21. In this connection, I find that Rule 5(1) of the Service Tax (Determination of Value) Rules, 2006 provided that where any expenditure or costs are incurred by service provider in the course of providing taxable service, all such expenditure or costs shall be treated as consideration for the taxable service and shall be included in the value for the purpose of charging service tax and Rule 5(2) ibid provided that subject to provisions of sub-rule (1), the expenditure or costs incurred by service provider as a pure agent of the recipient of service, shall be excluded from the value of taxable service if the conditions prescribed are satisfied. Rule 5 (1) and (2) both does not differentiate provisions service wise, value of expenses shall be includible in all services if incurred in the course of service and similarly relief is also extended to all services if expenses or cost incurred in satisfaction of the conditions prescribed. The provisions contained in Rule 5(2) ibid reads as below;



"Rule 5 (2) Subject to the provisions of sub-rule (1), *the expenditure or costs incurred by the service provider as a pure agent of the recipient of*

service, shall be excluded from the value of the taxable service if all the following conditions are satisfied, namely :-

(i) the service provider acts as a pure agent of the recipient of service when he makes payment to third party for the goods or services procured;

(ii) the recipient of service receives and uses the goods or services so procured by the service provider in his capacity as pure agent of the recipient of service;

(iii) the recipient of service is liable to make payment to the third party;

(iv) the recipient of service authorizes the service provider to make payment on his behalf;

(v) the recipient of service knows that the goods and services for which payment has been made by the service provider shall be provided by the third party;

(vi) the payment made by the service provider on behalf of the recipient of service has been separately indicated in the invoice issued by the service provider to the recipient of service;

(vii) the service provider recovers from the recipient of service only such amount as has been paid by him to the third party; and

(viii) the goods or services procured by the service provider from the third party as a pure agent of the recipient of service are in addition to the services he provides on his own account.

Explanation 1. – For the purposes of sub-rule (2), "pure agent" means a person who –

(a) enters into a contractual agreement with the recipient of service to act as his pure agent to incur expenditure or costs in the course of providing taxable service;

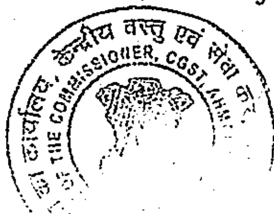
(b) neither intends to hold nor holds any title to the goods or services so procured or provided as pure agent of the recipient of service;

I does not use such goods or services so procured; and

(d) receives only the actual amount incurred to procure such goods or services.

Explanation 2. – For the removal of doubts it is clarified that the value of the taxable service is the total amount of consideration consisting of all components of the taxable service and it is immaterial that the details of individual components of the total consideration is indicated separately in the invoice.

22. Rule 5(2) ibid is applicable subject to conditions provided. In the case on hand the services provided by the assessee and that of arranged from third party are distinct and the noticee themselves was not providing such services. They had arranged such service only on direction of principal and raised separate bills to principal for charging remuneration of services rendered by them and for reimbursement of expenses. Principal was aware that service provider has arranged such activity from third party service provider for which payment is to be made by principal. The noticee along with debit notes had also enclosed service bills issued by third party service provider and charged amount on actual basis. They did not keep margin between the value charged by third party service provider and recovered from principal. Explanation 1(a) to Rule 5(2) ibid provided that "pure agent" means a person who enters into a contractual agreement with the recipient of service to act as his pure agent to incur expenditure or costs in the course of providing taxable service. The above clause provided that there must be a contractual agreement between principal and the party whom amount reimbursed but the clause does not insist for agreement to be a written one. The term agreement includes both oral and written and it is undisputed that an oral agreement is as equally valid, as a written one. The legality, of oral agreement, cannot be questioned, if it falls under the ambit of the requirements. Section 10 of the Indian Contract Act, 1872 provided that all agreements are contracts if they are made by free consent of parties competent to contract, for a lawful consideration and with a lawful object, and are not hereby expressly declared to be void.



23. **Other activities independent of the service rendered if provided as facility** to principal by managing it from third party and amount recovered only equal to expenses incurred, such other expenses does not form part of assessable value for payment of service tax. The assessee has also furnished copies of invoices wherein it was invoices issued to various agencies and corresponding documents for claiming the reimbursable expenses.

24. While considering all these aspects, I find that the services provided and collected income as operational charges, duties and taxes, Shipping Line charges, Fumigation charges, port charges, insurance charges, Transportation Charges, Concor Handling Charges are not come under the preview of taxable service and thereby they are exempted from payment of service tax. As supra, the differential income of Rs. 2,27,89,936/- for FY 2014-15 and Rs. 3,31,47,251/- for FY 2015-16 (Total Rs.5,59,37,187/-) is only reimbursement of expenses in the capacity of pure agent and thereby not liable to service tax.

25. On perusal of the reply to SCN, I find that while issuing SCN, the gross value as per ST 3 return for the year 2014-15 is stated as RS.35,88,726/-. However the assessee claimed that the said value is of ST 3 Return for the period September 2014 to March 2015 only. They have also filed ST3 return for the period April 2014 to September 2014 also and they have also provided a copy of the same. On perusal of the STR, I find that they declared Rs.36,91,401/- as their income for the period April 2014 to Sep 2014. Hence I consider the total amount of Rs.72,80,127/- from the total differential value of Rs.5,50,23,045/- for the year 2014-15

26. Further, on perusal of paras 6,7 & 8 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 other income other than clearing and forwarding services. For the sake of clarity, the consolidated worksheet are tabulated and reconciled as under:

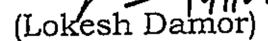
Description	2014-15	2015-16
Total income as per ITR and SCN	58611771	66536632
Total income declared as per ST3	7280126	10233565
Differential value on which service tax demanded	51331645	56303067
Less: Air /Ocean freight charges as discussed	28541708	23155816
Difference	22789937	33147251
Less: Charges reimbursed as discussed	22789936	33147251
Difference	1	0

27. In view of the above discussion and on perusal of SCN, submissions made by the said assessee, duly audited Balance Sheet, ITR, reconciliation statement, STR, ledger accounts, copies of invoices, I find that the service tax demand of Rs. 1,49,64,792/- for the period 2014-15 & 2015-16 is not sustainable and accordingly Show Cause Notice dated 28.09.2022 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 noticee on this count.

28. Accordingly, I pass the following order;

ORDER

29. I hereby order to drop proceedings initiated for recovery of service tax of Rs. 1,49,64,792/- along with interest and penalties vide SCN No. STC/15-44/OA/2020 dated 28.09.2020.



(Lokesh Damor)
Joint Commissioner
Central GST & Central Excise
Ahmedabad North

F.No. STC/15-44/OA/2020

Date:

To,
M/s. Sai Seair Logistics Private Ltd.,
A-307, Oxford Avenue, 15,
Sattar Taluka Society, OPP.,C.U. Shah College,
Income tax, Navrangpura,
Ahmedabad, Gujarat - 380009

Copy to:

1) The Commissioner, Central GST & Central Excise, Ahmedabad North.
2) The DC/A.C, Central GST & Central Excise, Division-VII, Ahmedabad North.
3) The Supdt., C GST & C. Excise, Range-I , Division-VII, Ahmedabad North
4) The Supdt. Systems ,CGST& CX, Ahmedabad North for uploading the order
5) Guard File.