



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/15-79/OA/2020

आदेश की तारीख/Date of Order:- 07.02.2022

जारी करने की तारीख/Date of Issue :- 07.02.2022

DIN NO: 20220264WT0000111701

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

अपर आयुक्त / *Additional Commissioner*

मूल आदेश संख्या / Order-In-Original No. 59/ADC/GB/2021-22

जिस व्यक्ति(यों) को यह प्रति भेजी जाती है, उसके/उनके निजी प्रयोग के लिए मुफ्त प्रदान की जाती है।

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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-380015 को 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।

## BRIEF FACTS OF THE CASE

M/s Dawn-E-Networks Limited, 410, 4<sup>th</sup> Floor, Shanti Arcade, Nr. Jaymangal Bus Stop, Opp. Sola Housing, Naranpura Vistar, Ahmedabad, Gujarat(hereinafter referred to as the 'Assessee' for the sake of brevity) is registered under Service Tax having Registration No.AACCD6280CST001 and was engaged in providing "Manpower Recruitment/Supply Agency Service, Commercial Training or Coaching". On going through the third party CBDT data for the Financial Year 2014-2015 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. 2014-2015 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.)	Sales/Gross Receipts from Services (Value from ITR) (In Rs.)	Difference Between Value of Services from ITR and Gross Value in Service Tax Provided (In Rs.)	Resultant Service Tax short paid (in Rs.)
1	2014-15	3,09,98,382/-	3,77,08,892/-	67,10,510/-	8,29,419/-
2	2016-17	1,14,07,405/-	4,22,45,713/-	3,08,38,308/-	46,25,746/-
TOTAL		4,24,05,787/-	7,99,54,605/-	3,75,48,818/-	54,55,165/-

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, Letters dated 08.02.2018, 02.05.2018 and 16.07.2020 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. Therefore, the highest applicable rate is taken for calculation of Service Tax for the year.

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 2014-2015 and 2016-17. 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.

5. 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. In view of above, it appears 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. 54,55,165/-, 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.

6. 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 2014-2015 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. 54,55,165/-. 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. Accordingly SCN was issued to M/s Dawn-E-Networks Limited, called upon to show cause as to why:

- (i) The demand for Service tax to the extent of Rs. 54,55,165/- (Rupees Fifty Four Lakh Fifty Five Thousand One Hundred and Sixty Five Only) short paid /not paid by them in F.Y. 2014-2015 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 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

7. The assessee vide reply dated 21.12.2022 submitted that they are engaged into the business of following providing IT Education, Government Service, Manpower Supply and printing job work on contract and sub contract basis. The revenue from operation in the company are from above mentioned sources and out of which the revenue generated from IT education and Government service are exempted. Hence out of total revenue from operations of service sector partial amount will attract service tax and balance amount fall under exempted or negative list services covered under Noti.No.25/2012. They have provided a table wherein it was bifurcated the serviced which are exempted or otherwise as follows:

#### FINANCIAL YEAR 2014-15

Particulars	Education, Training (Notification No.25 / 2012 point No.9)	Education service	Printing of jobwork on contract or sub contract basis and supply of manpower to government (taxable)
Revenue from operation from sale of services	Admission fees of Rs.3150/- Tuition fees of Rs.74332/-, Training to Govt. Sector Rs.66,33,128/-		Rs.3,09,98,382/-
Total	Rs.67,10,610/-		Rs.3,09,98,382/-
Grand Total	Rs.3,77,08,992/-		

#### FINANCIAL YEAR 2016-17

Particulars	IT Education service	Printing of jobwork on contract or sub contract basis and supply of manpower to government (taxable)
Revenue from operation from sale of services	Admission fees of Rs.58,000/- Tuition fees of Rs.27,04,500/- Training to Govt. Sector Rs.2,80,75,808/-	Other contractual work Rs1,14,07,405/-
Total	Rs.3,08,38,308/-	Rs.1,14,07,405/-
Grand Total	Rs.4,22,45,713/-	

8. As per the figure mentioned in the Table for the year 2014-15, total revenue from operation from sale of services is Rs.3,77,08,892/- out of which Rs.67,10,610/- is from exempted services of IT education service and the balance of Rs.3,09,98,382/- as taxable service, on which the assessee has filed Service Tax returns for the year 2014-15.

9. As per figure mentioned in the table for the year 2016-17, total revenue from operation from sale of service is Rs.4,22,45,713/- out of which Rs.3,08,38,308/- is from exempted services of education service and the balance of Rs.1,14,07,405/- was shown as taxable service for which the service tax return has been filed by assessee. They have attached required documents for FY2014-15 and 2016-17 like audit reports, 26AS copy of Noti.No.25/2012.

#### PERSONEL HEARING

10. A personnel hearing was granted to the assessee on 25.01.2022 and Dr.Prerak Soni, authorized representative, attended the P.H on behalf of the assessee. During the course of P.H the authorized representative submitted further submissions wherein they submitted that Their company is empanelled with Director General of Training, Ministry of skill Development and Entrepreneurship vide letter dated 26.09.2012 under reference No.GIA/SELF/APPROVAL/2012/3195 with reference to DGI & T, New Delhi letter dated 06.08.2012 in the Letter ref No.DGET:19(22)/2012-CD for the COPA(Computer Operator and Programming Assistant) course. The copies of the same are furnished by them for ready reference. They have conducted COPA courses to Government or semi Government on contract or sub contract basis. The services provided for COPA course is covered under skill development services and they are eligible to take benefit of Notification No.25/2012 point No.9 and requested to drop the proceedings.

#### DISCUSSION AND FINDINGS

11. I have carefully gone through the records of the case, submission made by the noticee in reply to the show cause notice, Form 26AS, ITR, ST-3 Returns, Balance sheet for the year 2014-15 & 2016-17. In the present case. Show Cause Notice was issued to the noticee demanding Service Tax of Rs.54,55,165/- for the financial year 2014-15 & 2016-17 on the basis of data received from Income Tax authorities and finding that the noticee had obtained Service Tax registration 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 submitted that they are providing education and education training service which are exempted under sl.No.9 of Notification No.25/2012 dr.20.06.2012. They are also providing Printing of jobwork on contract or sub contract basis and supply of manpower to government (taxable) and are paying service tax and filing ST 3 return. 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.54,55,165/- with interest and penalty.

12. On perusal of the reply to SCN filed by the said assessee, I find that the said assessee is providing training and skill development services provided for Information Technoilogy and communication skill. The said services are provided as a partner of Directorate of Employment and Training, Gandhinagar , Govt. of Gujarat in accordance with the directions of letter

No.DGET-19(22)/2012-CD dated 06.08.2012 issued by Director General of Employment & Training, Ministry of Labour and Employment, New Delhi. According to which various Govt agencies such as The collector office, Ahmedabad, Election officers of various wards in Mahanagarpalika, Ahmedabad, Dy Executive Engineer WRI Divisio, Ahmedabad, Collector and district election officer and various districts, Executive Engineer R& B Division, Special Land acquisition office, ATVT Patan Proejcet, UIDAI Patan project and other various govt. agencies etc have entrusted the training programme to the assessee and they are providing training to students under various schemes such as COPA (Computer Operator and Programming Assistant, e-GRAM, UIDAI, ATVT, NPR Projects etc and claimed exemption from payment of service tax under Sl.9 of Notification No.25/2012 dt.20.06.2012. In this connection, I would like to go through the relevant portion of the Mega Exemption Notification No.25/2012 dated 20.06.2012 which is reproduced as under:

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. Services provided to the United Nations or a specified international organization;
- 2.(i) Health care services by a clinical establishment, an authorised medical practitioner or para-medics; (ii) Services provided by way of transportation of a patient in an ambulance, other than those specified in (i) above; 2A. services provided by cord blood banks by way of preservation of stem cells or any other service in relation to such preservation; 2B. Services provided by operators of the Common Bio-medical Waste Treatment Facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the process incidental thereto;
3. Services by a veterinary clinic in relation to health care of animals or birds;
4. Services by an entity registered under section 12AA of the Income Tax Act, 1961 (43 of 1961) by way of charitable activities;
5. Services by a person by way of- "(a) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA of the Income-tax Act, 1961(hereinafter referred to as the Income-tax Act), or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the Income-tax Act;" substituted vide Notification 40/2016- Service Tax. or (b) conduct of any religious ceremony; 5A. Services by a specified organisation in respect of a religious pilgrimage facilitated by the Ministry of External Affairs of the Government of India, under bilateral arrangement;
- 6, Services provided by- (a) an arbitral tribunal to - (i) any person other than a business entity; or (ii) a business entity with a turnover up to rupees ten lakh in the preceding financial year; "(b) a partnership firm of advocatos or an individual as an advocate other than a senior advocate, by way of legal services to,- (i) an advocate or partnership firm of advocates providing legal services; (ii) any person other than a business entity; or (iii) a business entity with a turnover up to rupees ten lakh in the preceding financial year;" Inserted vide Notification 9/2016-Service Tax or "(c) a senior advocate by way of legal services to- (i) any person other than a business entity; or (ii) a business entity with a turnover up to rupees ten lakh in the preceding financial year;"Substituted vide Notification 32/2016- Service Tax.
7. [\*\*\*]
8. Services by way of training or coaching in recreational activities relating to arts, culture or sports;
9. Services provided (a) by an educational institution to its students, faculty and staff; (b) to an educational institution, by way of,- (i)transportation of students, faculty and staff; (ii)catering, including any mid-day meals scheme sponsored by the Government; (iii)security or cleaning or house-keeping services performed in such educational institution; (iv) services relating to admission to, or conduct of examination by,such institution; "Provided that nothing contained in

clause (b) of this entry shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent;”” Inserted vide notification 10/2017-service Tax.

9A. Any services provided by;- (i) the National Skill Development Corporation set up by the Government of India; (ii) a Sector Skill Council approved by the National Skill Development Corporation; (iii) an assessment agency approved by the Sector Skill Council or the National Skill development Corporation; (iv) a training partner approved by the National Skill Development Corporation or the Sector Skill Council; in relation to (a) the National Skill Development programme implemented by the National Skill Development corporation; or (b) a vocational skill development course under the National Skill certification and Monetary Reward Scheme; or (c) any other scheme implemented by the National Skill Development Corporation.

“9B. Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme. - a) two year full time (\*\*\*) (deleted vide Notification 7/2017-service Tax) Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT), conducted by Indian Institute of Management; (b) fellow programme in Management; (c) five year integrated programme in Management.”; Inserted vide Notification 9/2016- Service Tax to be in effect from 1 March 2016..

“9C. services of assessing bodies empanelled centrally by Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under Skill Development Initiative (SDI) Scheme; Inserted vide Notification 9/2016- Service Tax.

9D. services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana under the Ministry of Rural Development by way of offering skill or vocational training courses certified by National Council For Vocational Training.” Inserted vide Notification 9/2016- Service Tax.

13. On perusal of the above Notification, I find that Services provided to or by an educational institution in respect of education is exempted from service tax, by way of auxiliary educational services relating to imparting any skill, knowledge, education or development of course content or any other knowledge - enhancement activity, whether for the students or the faculty, or any other services which educational institutions ordinarily carry out themselves but may obtain as outsourced services from any other person, including services relating to admission to such institution, conduct of examination, catering for the students under any mid-day meals scheme sponsored by Government, or transportation of students, faculty or staff of such institution;

14. On perusal of the reply to SCN, audited balance sheet, Form 26 AS and other documents, I find that the assessee is providing training and skill development services for Information Technology and communication skill. The said services are provided as a partner of Directorate of Employment and Training, Gandhinagar, Govt. of Gujarat in accordance with the directions of letter No.DGET-19(22)/2012-CD dated 06.08.2012 issued by Director General of Employment & Training, Ministry of Labour and Employment, New Delhi. According to which various Govt agencies such as The collector office, Ahmedabad, Election officers of various wards in Mahanagarpalika, Ahmedabad, Dy Executive Engineer WRI Divisio, Ahmedabad, Collector and district election officer and various districts, Executive Engineer R& B Division, Special Land acquisition office, ATVT Patan Proejcet, UIDAI Patan project and other various govt. agencies etc have entrusted the training programme to the assessee and they are providing training to students under various schemes such as COPA (Computer Operator and Programming Assistant, e-GRAM, UIDAI, ATVT, NPR Projects etc and claimed exemption from payment of service tax under Sl.9 of Notification No.25/2012 dt.20.06.2012. Through these activities they

have earned income of Rs.67,10,610/- for the year 2014-15 and Rs.3,08,38,308/- for the year 2016-17. As these services are the services related to education and training and the income earned was also from these services, I find that the assessee is eligible for exemption from payment of service tax on these income by way of Sl.No.9 of Notification No.25/2012 dt.20.06.2012. As said income received by the said assessee is exempted from the purview of service tax in view of Sl.No.9 of exemption Notification No.25/2012 dated 20.06.2012, therefore the said assessee is eligible for exemption from payment of service tax on the said services provided by them in the filed of education.

15. In view of the above facts of the case, I find that the said assessee are providing services related to education/training and earned income from the same. The said service i.e. computer training is also received buy various Govt. Agencies as discussed above. As the service tax is not payable on the income received by the service provide by way of education/training, I find the claim of the said assessee that they are eligible for exemption from payment of service tax as exempted Sl.No.9 of Mega exemption Notification No.25/2012 dtr.20.06.2012.

16. I find that the records/ returns are prepared in statutory format and reflect financial transactions, income and expenses and profit and loss incurred by company/ individual during a financial year. The said financial records are placed before different legal authorities for depicting true and fair financial picture. Service provider is legally obligated to maintain such records according to generally accepted accounting principles. They cannot keep it in an unorganized manner and the statute provides mechanism for supervision and monitoring of financial records. It is mandated upon auditor to have access to all the bills, vouchers, books and accounts and statements of a company and also to call additional information required for verification and to arrive at fair conclusion in respect of the balance sheet and profit and loss accounts. It is also an onus cast upon the auditor to verify and make a report on balance sheet and profit and loss accounts that such accounts are in the manner as provided by statute and give a true and fair view on the affairs of the company/ individual. Therefore, I have no option other than to accept the information of nature of business/source of income to be true and fair. I find that the SCN had not questioned the taxability on any income other than the income from sale of services shown in ITR/Form 26AS. I therefore refrain myself from to enter in to 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	2016-17
Value as per ITR/SCN	37708892	42245713
Value as per ST 3	30998382	11407405
Differential value on which service tax as per SCN	6710510	30838308
Value exempted vide Notification No.25/2012	6710510	30838308
Difference	0	0

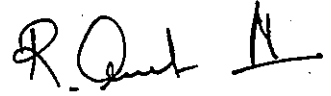


17. In view of the above discussion and on perusal of SCN, submissions made by the said assessee, duly audited Balance Sheet, ITR, 26AS, reconciliation statement, I find that the service tax demand of Rs.54,55,165/- for the period 2014-15 and 2016-17 is not sustainable and accordingly Show Cause Notice dated 29.09.2020 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 noticee on this count.

Accordingly, I pass the following order;

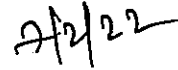
**ORDER**

I hereby order to drop proceedings initiated for recovery of service tax of Rs. 54,55,165/- for the period 2014-15 and 2016-17 along with interest and penalties vide SCN No. STC/15-79/OA/2020 dated 29.09.2020.



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

By Regd. Post AD./Hand Delivery  
F.No.STC/15-79/OA/2020

Date: 

To  
M/s Dawn-E-Networks Limited,  
410, 4<sup>th</sup> Floor, Shanti Arcade,  
Nr. Jaymangal Bus Stop, Opp. Sola Housing,  
Naranpura Vistar, Ahmedabad, Gujarat.

Copy to:

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