



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

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निवन्धित पावती डाक द्वारा/By R.P.A.D

फा.सं./F.No. STC/15-155/OA/2020

आदेश की तारीख/Date of Order:- 09.03.2022

जारी करने की तारीख/Date of Issue :- 09.03.2022

DIN NO: 20220364WT0000555F1D

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

अपर आयुक्त / Additional Commissioner

मूल आदेश संख्या / Order-In-Original No. 73/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, अंबावाड़ी, अहमदाबाद-380015) को प्रारूप संख्या इ.ए. (1-A.E) 1-में दाखिल कर सकता है। इस अपील पर रु) 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 Notice No. **STC/15-155/OA/2020** dated **22.10.2022** issued to **M/S. Multidots Solution Private Limited** situated at C-202, Ganesh Maridian, Near Sola Over Bridge, SG Highway, Sola, Ahmedabad-380060.

BRIEF FACTS OF THE CASE :

M/s. MULTIDOTS SOLUTIONS PRIVATE LIMITED, C-202/GANESH MARIDIAN/Nr. SOLA OVER BRIDGE/S.G.HIGHWAY, SOLA, AHMEDABAD-380060, GUJARAT, (hereinafter referred to as the 'Assessee' for the sake of brevity) is registered under Service Tax having Registration No.- **AAGCM7539RSD001** & are engaged in the business of Providing Taxable Services.

2. On perusal of the data received from CBDT, it was noticed that the assessee had declared different values in Service Tax Return (ST-3) and Income Tax Return (ITR/Form 22AS) for the Financial year 2015-16.

3. On scrutiny of the above data, it is noticed that the Assessee has declared less taxable value in their Service Tax Return (ST-3) for the F.Y.2015-16 as compared to the Service related taxable value declared by them in their Income Tax Return (ITR)/ Form 26AS, the details of which are as under:

(Amount in Rs.)

Sr No	F. Y.	Total Sale of Service as per ITR	TOTAL GROSS VALUE PROVIDED (STR)	VALUE DIFFERENCE in ITR and STR	Resultant Service Tax short paid (including Cess)
1	2015-16	57037163/-	0/-	57037163/-	82,70,389/-

4. It was requested 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 Financial Year 2015-16 vide letter dated 07.10.2020 by the jurisdiction office. 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 could be done in this regard by the department.

5. Since the assessee has not submitted the required details of services provided during the Financial Year 2015-16, the service tax liability of the service tax assessee has been ascertained on the basis of income mentioned in the Income Tax returns and Form 26AS filed by the assessee 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 67 of the Finance Act, 1994.

6. No data was forwarded by CBDT, for the period 2016-17 and 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 was not possible to quantify short payment of Service Tax, if any, for the period 2017-18 (upto June-2017).

7. 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."

8. From the data received from CBDT, it is observed that the **"Total Amount Paid/Credited Under Section 194C,194H,194I,194J OR Sales/Gross Receipts From Services (From ITR)"** for the assessment year 2016-17 to 2017-18 (upto June-2017) has not been disclosed thereof by the Income Tax Department, nor the reason for the non disclosure was made known to this department. Further, the assessee has also failed to provide the required information even after the issuance of letters and from the Department. Therefore, the assessable value for the year 2016-17 and 2017-18 (upto June-2017) is not ascertainable at the time of issuance of this Show Cause Notice. Consequently, if any other amount is disclosed by the Income Tax Department or any other sources/agencies, against the said assessee, action will be initiated against the said assessee under the proviso to Section 73(1) of the Finance Act 1994 read with para 2.8 of the Master Circular No. 1053/02/2017-CX dated 10.03.2017, in as much as the Service Tax liability arising in future, for the period 2016-17 to 2017-18 (upto-June 2017) covered under this Show Cause Notice, will be recoverable from the assessee accordingly.

9. The government has from the very beginning placed full trust on the service provider so far as service tax is concerned and accordingly measures like Self-assessments etc., based on mutual trust and confidence are in place. Further, a taxable service provider is not required to maintain any statutory or separate records under the provisions of Service Tax Rules as considerable amount of trust is placed on the service provider and private records maintained by him for normal business purposes are accepted, practically for all the purpose of Service tax. All these operate on the basis of honesty of the service provider; therefore, the governing statutory provisions create an absolute liability when any provision is contravened or there is a breach of trust by the service provider, no matter how innocently. From the evidence on record, it appears that the said assessee had not taken into account all the income received by them for rendering taxable services for the purpose of payment of service tax and thereby evaded their tax liabilities. The service provider appears to have made deliberate efforts to suppress the value of taxable service to the department and appears to have not paid the liable service tax in utter disregard to the requirements of law and the trust deposited in them. Such outright act in defiance of law, appears to have rendered them liable for stringent penal action as per the provisions of Section 78 of the Finance Act, 1994 for suppression or concealment or furnishing inaccurate value of taxable service with an intent to evade payment of service tax.

10. In light of the facts discussed here-in-above and the material evidences available on records, it is revealed that the noticee, M/s. MULTIDOTS SOLUTIONS PRIVATE LIMITED, have committed the following contraventions of the provisions of Chapter-V of the Finance Act, 1944, the Service Tax Rules, 2004:

- (i) Failed to declare correctly, assess and pay the service tax due on the taxable services provided by them and to maintain records and furnish returns, in such form i.e. ST-3 and in such manner and at such frequency, as required under Section 70 of the Finance Act, 1994 read with Rule 6 & 7 of the Service Tax Rules, 1994;
- (ii) Failed to determine the correct value of taxable service provided by them under Section 67 of the Finance Act, 1994 as discussed above;
- (iii) Failed to pay the Service Tax correctly at the appropriate rate within the prescribed time in the manner and at the rate as provided under the said provision of Section 66B and Section 68 of the Finance Act, 1994 and Rules 2 & 6 of the Service Tax Rules, 1994 in as much as they have not paid service tax as worked out in the Table for Financial Year 2015-16 to 2017-18 (upto June-2017).

- (iv) All the above acts of contravention on the part of the said assessee appear to have been committed by way of suppression of facts with an intent to evade payment of service tax, and therefore, the said service tax not paid is required to be demanded and recovered from them under Section 73 (1) of the Finance Act, 1994 by invoking extended period of five years.
- (v) All these acts of contravention of the provisions of Section 68, and 70 of the Finance Act, 1994 read with rule 6, and 7 of Service Tax Rules, 1994 appears to be punishable under the provisions of Section 78 of the Finance Act, 1994 as amended from time to time.
- (vi) The said assessee is also liable to pay interest at the appropriate rates for the period from due date of payment of service tax till the date of actual payment as per the provisions of Section 75 of the Finance Act, 1994.
- (vii) Section 77 of the Finance Act, 1994 in as much as they did not provide required data /documents as called for, from them.

11. The above said service tax liabilities of the assessee, M/s. MULTIDOTS SOLUTIONS PRIVATE LIMITED, has been worked out on the basis of limited data/information received from the Income tax department for the financial years 2015-16. Thus, the present notice relates exclusively to the information received from the Income Tax Department.

12. 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 to 2016-17. 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. 82,70,389/-(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 read with Notification dated 27.06.2020 issued vide F.No.CBEC-20/06/08/2020-GST by invoking extended period of time, along with Interest thereof at appropriate rate under the provisions of Section 75 of the Finance Act, 1994 and penalty under Section 78 of the Finance Act, 1994.

13. Therefore, M/s. MULTIDOTS SOLUTIONS PRIVATE LIMITED, C-202/GANESH MARIDIAN, Nr. SOLA OVER BRIDGE, S.G.HIGHWAY, SOLA, AHMEDABAD-380060, GUJARAT, called upon to show cause as to why :

- (i) The Service Tax to the extent of Rs. 82,70,389/- short paid /not paid by them, should not be demanded and recovered from them under the provisions of Section 73 of the Finance Act, 1994 read with Notification dated 27.06.2020 issued vide F.No.CBEC-20/06/08/2020-GST;
- (ii) Service Tax liability not paid during the financial year 2016-17 and 2017-18 (upto June-2017),ascertained in future, as per paras no. 7 and 8 above, should not be demanded and recovered from them under proviso to Sub-section (1) of Section 73 of Finance Act,1994.
- (iii) Interest at the appropriate rate should not be demanded and recovered from them under the provisions of Section 75 of the Finance Act, 1994;
- (iv) Penalty under the provisions of Section 77(1)(c) and 77(2) of the Finance Act, 1994 amended, should not be imposed on them.

- (v) Penalty should not be imposed upon them under the provisions of Section 78 of the Finance Act, 1994.

14. DEFENCE REPLY :

The tax payer vide letter dated 21.01.2021 furnished their written submission, wherein they stated that they are registered under Service Tax and obtained registration on 20.05.2016, hence they are not liable to file Service Tax returns for the Financial Year 2015-16; that they attached ST-2 registration Certificate, ITR, @^AS, detailed trial balance, sample invoices, sample FIRC.BRC; that they are providing services and therefore VAT is not applicable on them.

15. PERSONNEL HEARING :

Personnel hearing was granted to the assessee on 07.03.2022 wherein Shri Vaibhav Bagadiya, Authorized representative of the assessee appeared for personnel hearing. During personnel hearing they submitted reconciliation statement and has submitted written reply also. They stated that they have performed export of services and domestic services for which the value of service is less than 10 Lakhs and requested to drop the proceedings.

Submission :

The assessee vide letter dated 07.03.2022 has submitted reconciliation data for the year 2015-16; that the assessee has number of clients for export of services; that the company provides web information technology and software related services to the clients; that the place of provision of service is outside India; that place of provision means the location of the recipient of service which is determined according to the place of Service Rules, 2012; that in their case place of provision is outside India.; that the payment is received in convertible foreign currency from client; that the service receivers are not a branch, agency or representation office, they are independent entities. Further they stated that as per Notification No. 33/2012 ST dated 20.06.2012 specifically states that if the taxable services exceeding 10 Lacs then only service tax is charged.

16. DISCUSSION AND FINDINGS:

16.1 I have carefully gone through the facts of the case and records available in the case file, which include the SCN, the defence reply dated 21.01.2021 alongwith the documents submitted by the noticee. Further I have also carefully gone through the written submission furnished at the time of personnel hearing.

16.2 On going through the SCNs, I find that data of Sales /Gross receipt from services was shared by the CBDT with CBIC for FY 2016-17, The difference in value of service to the extent of Rs. 5,70,37,163/- the year 2015-16 was noticed and therefore, the subject SCNs was issued. Accordingly, I find that the issue which requires determination as of now is whether the assessee is liable to pay service tax on the basis of ITR filed for the period 2015-16 on value of Rs. 5,70,37,163/- under proviso to section 73(1) of Finance Act, 1944 or not.

16.3 I find that the assessee in their reply dated 21.01.2021 has stated that the value of service of sales/ gross receipts shown in their ITR filed for 2015-16 is on account of export of service for the year 2015-16 and also taxable services however the same is below the threshold limit i.e. below Rs. 10 Lacs, notified vide Notification No. 33/2012 ST dated 20.06.2012. I find that as per Rule 4 of Export of Service Rules, 2005 any service, which is taxable under clause (105) of section 65 of the Act, may be exported without payment of service tax. The Services provided to

their clients are other than given in negative list of Section 66D, for the sake of gravity, I reproduce herewith relevant portion of Service Tax Rules;

“Rule 4 of export of service tax rules, 2005 provides that any service, which is taxable under any clause (105) of section 65 of the act, may be exported without payment of service tax. This means that the service provider is not required to pay service tax on the service which is exported. This implies that the exported services remain taxable services, but attract nil rate of service tax.”

Export of services

As per rule 6A of service tax rules, the six essential requisites are to be fulfilled in respect to a service so as to be considered as export service:

- a) It must be a service under sub-section 44 of section 65B. in other words, service shall not be covered under negative list of service provided under 66 D of the act.
- b) The service provider must be located in taxable territory i.e. India
- c) The service receiver is located outside India
- d) The payment for such service is received by the service provider in convertible foreign exchange
- e) The place of provision of the service is outside India as per the place of provision of service rules, 2012
- f) The service provider and the service receiver are not merely establishment of a distinct person i.e. branches of assessee in two different tax jurisdictions.

Further, In addition to the above, I find that the assessee has provided domestic Service to the tune of Rs. 8,20,919/- for the year 2015-16. I have gone through the Notification NO. 33/2012-ST dated 20.06.2012, as the assessee has claimed that the Service Provided by them are below threshold limit provided in the notification. I reproduce the herewith the notification ;

“33/2012-ST, Dated: June 20, 2012 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 Finance Act), and in supersession of the Government of India in the Ministry of Finance (Department of Revenue) notification No. 6/2005-Service Tax, dated the 1st March, 2005, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R. number 140(E), dated the 1st March, 2005, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts taxable services of aggregate value not exceeding ten lakh rupees in any financial year from the whole of the service tax leviable thereon under section 66B of the said Finance Act”.

From the above, I have gone through the notification, the documents submitted by the assessee and I find that the assessee has provided domestic Services to the tune of Rs. 8,20,919 which is exempted being in threshold limit notified vide the Notification NO. 33/2012-ST dated 20.06.2012. I find that the condition mentioned in the notification also fulfilled by the assessee.

Further, I also gone through the reconciliation statement for the FY 2014-15, wherein I observed that there is no domestic service provided by the assessee for the year 2014-15. However, they have received export incentive of Rs. 3,17,907/- which is not liable to pay service tax being with in threshold limit notified by notification no. 33/2012-ST dated 20.06.2012. Therefore, they are not liable to pay any Service tax for FY 2015-16 for the domestic service provided to the tune of Rs. 8,20,919.

16.4 Further, I also find that in support of their reply, the assessee have submitted the copy of Balance Sheet, P&L account, form 26AS for FY 2015-16, statement of Bank Realisation certificate issued to them for Export of service, Ledger for FY 2015-16 and the reconciliation statement for the year 2015-16.

16.5 I find that the Service Provider has submitted reconciliation statement for the year 2015-16 as detailed below;

Sr. No.	Financial Year	Amount in Rs.
2015-16	Value difference in ITR/STR	57037163/-
	Domestic Services provided exempted vide notification No. 33/2012 ST	820919/-
	Export of Services exempted	5,62,16,244/-
	Difference	0

16.6 I have gone through the sales register furnished by the assessee for the year 2015-16, wherein I observe that the assessee provided Services to their foreign clients and the entire amount as shown in Profit and Loss account of the respective year has been received in foreign convertible currency i.e US \$ in their ICICI bank account except an amount of Rs. 820919/ provided to their domestic clients and which is under threshold limit specified vide notification No. 33/2012 ST. The assessee has furnished the copies of sample invoices alongwith the BRC received and the date wise remittance received in their HDFC bank.

16.7 I find that the financial and other 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. Assessee 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.

16.8 From the above discussions and document available on records, I find that all the ingredients which formalize/ qualify the activity to be "export of service" for the purpose of Rule 6A of Service Tax Rules 1994, are satisfied by the assessee in as much as (a) the provider is located in the taxable territory (b) the recipient of service is located outside India (c) the service is not in a negative list (d) the place of provision is outside India in the instant case as per the Rule 3 of Place of Provision of Service Rules, 2012 (e) the payment has been received by the provider of service in convertible foreign exchange (f) the provider of service and the recipient of service are different legal entities established under different laws, hence, they are not merely distinct establishment of a distinct person in accordance with item (b) of Explanation 3 of

clause (44) of section 65B of the act. The domestic clearance is also within threshold limit specified in Notification No. 33/2012.

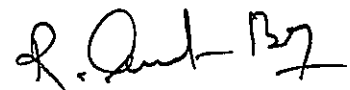
16.9 Having considered these factual and documentary evidences available on records, I find no reason to disagree the assessee's contentions. I am therefore of the view that the assessee has established their case quite clearly that the amount shown in Show Cause Notices i.e. Sales of Service under Sales/Gross Receipt from ITR is the value of service is on account of export of service and domestic clearance within threshold limit specified in Notification No. 33/2012. I therefore hold that no service tax is payable by the assessee as demanded in the subject SCN.

16.10 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. I, therefore, refrain from discussing the taxability on other income other than the income disclosed in Show Cause Notice.

17. In view of the facts and circumstances pertaining to the case as aforementioned, the demand is not tenable in law, accordingly I do not consider it necessary to delve in the merits of invoking extended period of limitation which has been discussed in the SCNs at length and contested by the said assessee in their submissions. For the same reasons, I am also not entering into discussions on imposing penalty. Therefore, from the factual matrix and the question of law as discussed in the foregoing paras, I pass the following order: -

ORDER

23 I drop the proceedings initiated M/s. MULTIDOTS SOLUTIONS PRIVATE LIMITED, C-202/GANESH MARIDIAN/Nr. SOLA OVER BRIDGE, S.G.HIGHWAY, SOLA, AHMEDABAD-380060, GUJARAT, vide Show Cause Notice F.No. STC/15-155/OA/2020 dated 22.10.2020 and accordingly the Show Cause Notice is hereby disposed off.



(R. Gulzar Begum)
Additional Commissioner
Central Excise &CGST,
Ahmedabad North

By Regd. Post AD./Hand Delivery

File No:STC/15-155/O&A/2020

To,

M/s. MULTIDOTS SOLUTIONS PRIVATE LIMITED,
C-202/GANESH MARIDIAN/Nr. SOLA OVER BRIDGE/
S.G.HIGHWAY, SOLA, AHMEDABAD-380060,

Dated: 9/03/2022

Copy for information to:

1. The Commissioner, CGST & CX, Ahmedabad North.
- 2.. The Dy. /Assistant Commissioner, DIV-VII, CGST & CX, Ahmedabad North.
3. The Superintendent, Range-III, Division-VII, CGST & CX, Ahmedabad North
4. The Superintendent, Systems, CGST & CX, Ahmedabad North
5. Guard File.

