



आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER

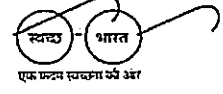
केंद्रीय वस्तु एवं सेवा कर तथा केंद्रीय उत्पाद शुल्क, अहमदाबाद उत्तर
CENTRAL GOODS & SERVICES TAX & CENTRAL EXCISE, AHMEDABAD NORTH

पहली मंजिल, कस्टम हाउस, नवरंगपुरा, अहमदाबाद – 380009

FIRST FLOOR, CUSTOM HOUSE, NAVRANGPURA, AHMEDABAD – 380009

ई-मेल/E-Mail : ofad/jhq-cgstamdnorth@gov.in, oahmedabad2@gmail.com

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



निवन्धित पावती डाक द्वारा/By R.P.A.D

फा.सं./F.No. STC/15-107/OA/2020

आदेश की तारीख/Date of Order: - 15.03.2022

जारी करने की तारीख/Date of Issue :- 15.03.2022

DIN NO: 20220364WT000000C7A2

द्वारा पारित/Passed by:-

मुकेश राठौर/ MUKESH RATHORE

अपर आयुक्त / Additional Commissioner

मूल आदेश संख्या / Order-In-Original No. 81/ADC/MR/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, अंबावाड़ी, 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।

(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/15-107/OA/2020** dated **14.10.2020** issued to **M/s. Gujarat Guwahati Roadways**. situated at Sarkhej Bavla Road, Gopal Hotel, Near Navkar Petrol Pump, Sanathal, Ahmedabad.

BRIEF FACTS OF THE CASE

M/s. GUJARAT GUWAHATI ROADWAYS (SHRI LIKHMA RAM) situated at SARKHEJ BAVLA ROAD, GOPAL HOTEL, NEAR NAVKAR PETROL PUMP, SANATHAL, AHMEDAABAD (hereinafter referred to as the 'noticee' for the sake of brevity) was holding Service Tax Registration No. ANJPR7474HSD001 (now registered under GST).

2. On receipt of data from the CBDT for the period 2015-16 and 2016-17, it was noticed that the said noticee has shown less amount of the 'Gross Value of Services Provided' in the Service Tax (ST-3) Returns filed with Service Tax Department as against the amount shown as 'Total Amount paid/Credited Under 194C, 194H, 194I, 194J' and 'Sales of Service' in their ITR filed with the Income Tax Department as under:

YEAR	Value of 'Total Amount paid/Credited Under 194C, 194H, 194I, 194J'	Sales of Services shown in ITR	Value of Services provided as per Service Tax Returns
1	2	3	4
2015-16	4239277	30241470	0
2016-17	6522328	29345982	750400

3. From the above, it was observed that the said noticee had mis-declared / suppressed the 'Gross Value of Services Provided' in the Service Tax (ST-3) Returns filed by them for the F.Y. 2015-16 and 2016-17 and consequently short paid / not paid the applicable Service Tax on whole amount of services provided by them.

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 and Service Tax (ST-3) Returns for the F.Y. 2015-16 by the jurisdiction office vide letters dated 06.01.2020, 17.07.2020, 14.08.2020 and 25.08.2020 to the said noticee. However, they 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. Therefore, the noticee was summoned vide Summon dated 03.09.2020 Under Section 14 of Central Excise Act, 1944 made applicable to Service Tax matters vide Section 83 of Finance Act, 1994 and section 174 of CGST Act, 2017 to give evidence truthfully on matters concerning the enquiry of Third Party Data verification for the Financial Year 2015-16 and produce the documents and records. However, the party neither appeared on the date stipulated in the Summon nor they submitted any documents they were asked to submit.

5. In view of facts stated hereinabove, that the **Value of Services declared in ITR filed** by the noticee for Financial Year 2015-16 and 2016-17 was Rs. 30241470/- and Rs.29345982/- respectively the amount of '**Total Amount paid/Credited Under 194C, 194H, 194I, 194J**' is Rs. 4239277/- and Rs. 6522328/- respectively. And since the said party has not provided any relevant details/data, the exact Service Tax liability cannot be ascertained. Therefore, for the purpose of calculation and demand of the Service Tax under this notice, the higher amount (i.e. Rs. 30241470/- and Rs. 28595582/- for 2015-16 and 2016-17) which is worked out as under.

Table-I

YEAR	Value of 'Total Amount paid/Credited Under 194C, 194H, 194I, 194J'	Sales of Services shown in ITR	Value of Services provided as per Service Tax Returns	Difference between 2 and 4	Difference between 3 and 4	Higher Difference
1	2	3	4	5	6	7
2015-16	4239277	30241470	0	4239277	30241470	30241470
2016-17	6522328	29345982	750400	5771928	28595582	28595582

6. As per Table-I given hereinabove, higher difference for the purpose of calculation of Service Tax were derived as Rs. 30241470/- and 28595582/- for the financial years 2015-16 and 2016-17 respectively. And considering the highest applicable rate, Service Tax comes to Rs. 8674351/- which is worked out as under.

Table-II

Financial Year	Highest Difference	Basic Service Tax	Amount of Service Tax
2015-16	30241470	14.50% (14% + 0.5%)	4385014
2016-17	28595582	15% (14% + 0.5% SBC + 0.5% KKC)	4289337
		TOTAL	8674351

7. 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 noticee had not paid service tax as worked out in Table-I above for Financial Year 2015-16 & 2016-17.

8. 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-3 returns). The form, manner and frequency of return are prescribed under Rule 7 of the Service Tax Rules, 1994. In this case, it was observed 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.

9. 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.

10. From the foregoing paras and discussion made herein above, it appears that the noticee has contravened the provisions of -

(i) Section 67 of the Finance Act, 1994 in as much as they have failed to assess and determine the correct value of taxable services provided by them, as explained in foregoing paras for the period 2015-16 & 2016-17;

(ii) Section 68 of the Finance Act, 1994 read with Rule 6 of the Service Tax Rules, 1994 in as-much-as they failed to make payment of service tax during the period 2015-16 & 2016-17, to the credit of the Government account within the stipulated time limit;

(iii) Section 70 of the Finance Act, 1994 as amended read with Rule 7 of the Service Tax Rules, 1994 in as much as they have failed to self-assess the Service Tax on the taxable value and to file correct ST-3 returns during the period 2015-16 & 2016-17.

(iv) Section 77 of the Finance Act, 1994 as much as they did not provide required data / documents, as called for from them.

11. All the above acts of contravention of the various provisions of the Finance Act, 1994, as amended from time to time, and Rules framed there under, on the part the noticee has 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 the proviso to Section 73 (1) of the Finance Act, 1994, as amended from time to time, by **invoking extended period of five years**

along with applicable interest. All these acts of contravention of the provisions of Section 67, 68 & 70 of the Finance Act, 1994, as amended from time to time read with Rules 6 and 7 of the erstwhile Service Tax Rules, 1994 on part of noticee appeared to have rendered them for penal action under the provisions of Section 78 of the Finance Act, 1994, as amended from time to time.

12. 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 issue by the CBEC, New Delhi clarified 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.'

13. From the facts, it was 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 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 summons from the Department. Therefore, the assessable value for the year 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 2017-18 (April-June 2017) covered under this Show Cause Notice, will be recoverable from the assessee accordingly.**

14. In this regard, the noticee was offered an opportunity to give explanation/clarification as Pre-SCN Consultancy on 14.10.2020. The assessee did not appear to attend the Pre-SCN Consultancy nor submitted any written submissions.

15. Therefore, M/s. GUJARAT GUWAHATI ROADWAYS (SHRI LIKHMA RAM) is called upon to show cause to the Addl. Commissioner of Central Excise & CGST, Ahmedabad North having office at 1st Floor, Custom House, Navrangpura, Ahmedabad as to why:-

- (i) The said differential amount should not be considered as taxable value and the Service tax involved in the said amount to the extent of Rs.8674351/- (Rupees eighty six lakhs seventy four thousand three hundred fifty one only) short paid /not paid by them, should not be recovered from them under the provisions of Section 73 of the Finance Act, 1994;
- (ii) Service Tax liability not paid during the financial year 2017-18 (upto June-2017), ascertained in future, as per paras no. 11 and 12 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 recovered from them under the provisions of Section 75 of the Finance Act, 1994;
- (iv) Penalty should not be imposed upon them under the provisions of Section 78 of the Finance Act, 1994.

- (v) 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 Rules, 1994.
- (vi) 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 :

16. The assessee wide letter dated 22/10/2020 submitted that they are in the business of transportation of goods by road; that they are providing trucks to transporters; that hiring of trucks to transporters is exempt from payment of service tax. Further while lettered dated 23/10/2021 they submitted that notification number 25/2012-ST dated 20-06-2012 exempt from service tax; that in the FY 2015-16, 100% of turnover belongs to hiring services to GTA while in FY 16-17 there is some portion of turnover that belongs to service to a registered party on which service tax was collected on forward charge basis from service recipient and paid to the government and rest turnover belongs to hiring services to GTA; that they submitted random ledger of the party, copy sample invoices and reconciliation statement.

PERSONAL HEARING :

17. The personal hearing was granted to assessee on 23/02/2022, Shri Rahul K Bhagchandani Chartered Accountant on behalf of assessee appeared for personal hearing. He submitted his written submission on 07/12/2022 and 23/12/2022 and re-iterated the same at the time of personal hearing and requested to drop the SCN proceeding.

DISCUSSION AND FINDINGS :

18. I have carefully gone through the records of the case, submission made by the noticee in reply to the show cause notice and also during the course of personal hearing, Audited Balance Sheet, 26 AS, ITR, copies of ledger accounts for the year 2015-16 & 2016-17. In the present case, Show Cause Notice has been issued to the assessee demanding Service Tax of Rs. 86,74,351/- for the financial year 2015-16 & 2016-17 on the basis of data received from Income Tax authorities. The Show Cause Notice alleged non-payment of Service Tax, charging of interest in terms of Section 75 of the Finance Act, 1994 and penalty under Section 76, 77 and 78 of the Finance Act, 1994.

19. In reply to the show cause notice, The said assessee further submitted that they have provided service of transportation of goods by road which covered under GTA and also covered under Reverse Charge Mechanism hence they are not liable to pay service tax. They are providing trucks to transporters and in the year 2015-16, 100% of turnover belongs to hiring services to GTA while in FY 16-17 there is some portion of turnover that belongs to service to a registered party on which service tax was collected on forward charge basis from service recipient and paid to the government and rest turnover belongs to hiring services to GTA. They furnished list of their service Recipient and bifurcation of turnover of where the assessee is liable to pay service tax as well as value on which service tax has been paid by the service recipient. Now I would like to go through the legal aspects of the taxability of GTA services.

Rule 2(d)(B)(V) of the Service Tax Rules, 1994 provided that;

- (d) "person liable for paying service tax", -
- (i) (B) in relation to service provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road, where the person liable to pay freight is,—

- (I) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);
- (II) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India;
- (III) any co-operative society established by or under any law;
- (IV) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder;
- (V) any body corporate established, by or under any law; or
- (VI) any partnership firm whether registered or not under any law including association of persons; any person who pays or is liable to pay freight either himself or through his agent for the transportation of such goods by road in a goods carriage :Provided that when such person is located in a non-taxable territory, the provider of such service shall be liable to pay service tax.

20. Para 1(A)(ii) and Para II of Notification No. 30/2012-ST dated 20.06.2012 as amended provided that service tax payable on services provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road, where the person liable to pay freight is,—

- (a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);
- (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India;
- (c) any co-operative society established by or under any law;
- (d) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder;
- (e) any body corporate established, by or under any law; or
- (f) any partnership firm whether registered or not under any law including association of persons;
- (II) The extent of service tax payable thereon by the person who provides the service and the person who receives the service for the taxable services specified in (I) shall be as specified in the following Table, namely :-

TABLE

Sl. No.	Description of Service	Percentage of service tax payable by the person providing service	Percentage of service tax payable by the person receiving service
01	in respect of services provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road	NIL	100%

21. As per provisions contained in Rule 2(d)(B)(V) of the Service Tax Rules, 1994 read with Notification No. 30/2012-ST dated 20.06.2012 as amended, service tax on GTA service provided to a body corporate established, by or under any law; partnership firm whether registered or not under any law including association of persons; a factory registered under or governed by the Factories Act, 1948 (63 of 1948) and dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder is payable in RCM by the service recipient. The said assessee has claimed RCM tax liability under above categories in reconciliation statement certified by the chartered accountant.

22. On perusal of reconciliation statement, ledger accounts and financial records, I find that the assessee have entire income of Rs. 3,02,41,470/- from Freight Charges income i.e. GTA services belongs to hiring services to GTA for the year 2015-16 and for the year 2016-17, out of Rs. 2,93,45,982/-, Rs. 2,85,95,582/- are the freight income for the services provided to body corporations and transporter and the remaining Services of Rs. 7,50,400/- provided to individual/Huf on which the Service Tax of Rs. 33768/- has been paid by the assessee after availing abatement.

23. I find that the aforementioned 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.

24. As per provisions contained in Rule 2(d)(B) of the Service Tax Rules, 1994 read with Notification No. 30/2012-ST dated 20.06.2012 as amended, service tax on GTA service provided to a body corporate established, by or under any law; partnership firm whether registered or not under any law including association of persons; a factory registered under or governed by the Factories Act, 1948 (63 of 1948) or a dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder is payable in RCM by the service recipient. The Noticee has claimed RCM tax liability under above categories in reconciliation. I find that the status of the service recipient as body corporate and the partnership firm is organizational and has been verified from the documents submitted by the assessee. Therefore, in the above backdrop I accept bifurcation of GTA service provided by noticee to the body corporate and the GTA service provided by the noticee to above extent are liable to be paid in RCM by the service recipients.

Description	2015-16	2016-17
Total income as per ITR and SCN	3,02,41,470	2,93,45,982/-
Total income declared as per ST3	0	7,50,400/-
Differential value on which service tax demanded	3,02,41,470	2,85,85,582/-
GTA services provided to body corporate under RCM/ Transporter	3,02,41,470	2,85,85,582/-
Difference	0	0

25. 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 for the year 2015-2016 and 2016-17, I find that the assessee earned total freight income of Rs. 3,02,41,470/- during the year 2015-16 which are the income earned by way of providing services GTA to GTA and out of the income of Rs. 2,93,45,982/- for the year 2016-17, income of Rs. 7,50,400/- received towards services provided to Individual/ HUF on which Service Tax has been paid after availing abatement and out of the remaining amount of Rs. 2,85,85,582/-, services has been provided to corporate body/ GTA to GTA and the liability to service tax falls upon the service receiver as per Notification No.30/2012 and therefore the assessee i.e service provider is not required to pay service tax on the said amount. In view of the above, the service tax demand on the differential amount of Rs. 5,88,27,052/- for the year

2015-16 and 2016-17 is not sustainable and therefore the demand of service tax of Rs. 8674351/- is liable to be dropped.

26. 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. 86,74,351/- for the period 2015-16 and 2016-17 is not sustainable and accordingly Show Cause Notice dated 14.10.2020 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

27. I hereby order to drop proceedings initiated against M/s. GUJARAT GUWAHATI ROADWAYS (SHRI LIKHMA RAM) SARKHEJ BAVLA ROAD, GOPAL HOTEL, NEAR NAVKAR PETROL PUMP, SANATHAL, AHMEDAABAD, for recovery of service tax of Rs. 86,74,351/- along with interest and penalties vide SCN No. STC/15-107/OA/2020 dated 14.10.2020.

(MUKESH RATHORE)

Additional Commissioner
Central GST & Central Excise
Ahmedabad North

F.No. STC/15-107/OA/2020

Dated 15.03.2022

By Regd. Post AD./Hand Delivery

To,

M/s GUJARAT GUWAHATI ROADWAYS (SHRI LIKHMA RAM)
SARKHEJ BAVLA ROAD, GOPAL HOTEL,
NEAR NAVKAR PETROL PUMP, SANATHAL, AHMEDAABAD

Copy for information to:

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

