

19 MAR 2024

आवक रजिस्टर क्रमांक

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सत्यमेव जयते

आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeals Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी, अहमदाबाद-380015
GST Bhavan, Ambawadi, Ahmedabad-380015
Phone: 079-26305065 - Fax: 079-26305136
E-Mail : commrappl1-cexamd@nic.in
Website : www.cgstappealahmedabad.gov.in



आज़ादी का
अमृत महोत्सव

By SPEED POST

DIN:- 20240264SW0000419244

(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/4395/2023 / 2303
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-EXCUS-002-APP-222/23-24 and 08.02.2024
(ग)	पारित किया गया / Passed By	श्री ज्ञानचंद जैन, आयुक्त (अपील) Shri Gyan Chand Jain, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	13.02.2024
(ङ)	Arising out of Order-In-Original No. CGST/WT07/HG/1062/2022-23 dated 31.3.2023 passed by The Assistant Commissioner, CGST Division-VII, Ahmedabad North	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	Minddefft Technologies Pvt. Ltd. C/2, Jhanvi Apartments Mirambica High School Road, Naranpura Ahmedabad

कोई व्यक्ति इस अपील-आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील अथवा पुनरीक्षण आवेदन प्रस्तुत कर सकता है, जैसा कि ऐसे आदेश के विरुद्ध हो सकता है।

Any person aggrieved by this Order-in-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way.

भारत सरकार का पुनरीक्षण आवेदन:-

Revision application to Government of India:

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली: 110001 को की जानी चाहिए :-

A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :-

(क) यदि माल की हानि के मामले में जब ऐसी हानिकार खाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रक्रिया के दौरान हुई हो।

In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।



In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

(घ) अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं 2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतरमूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ का मुख्य शीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(3) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम होतो रूपये 200/- फीस भुगतान की जाए और जहाँ संलग्नरकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-
Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(2) उक्तलिखित परिच्छेद में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद-380004।

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2ndfloor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad: 380004. In case of appeals other than as mentioned above para.

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.



(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची -1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रू 6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) एके प्रति अपीलो के मामले में कर्तव्यमांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवाकर के अंतर्गत, शामिल होगा कर्तव्य की मांग (Duty Demanded)।

- (1) खंड (Section) 11D के तहत निर्धारित राशि;
- (2) लिया गलत सेनवैट क्रेडिट की राशि;
- (3) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि।

यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में 'अपील' दाखिल करने के लिए पूर्व शर्त बना दिया गया है।

For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994).

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

(6) (i) इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



ORDER IN APPEAL

M/s. Minddefft Technologies Pvt. Ltd., C/2, Jhanvi Apartments, Mirambica High School Road, Naranpura, Ahmedabad (hereinafter referred to as '*the appellant*') have filed the present appeal against the Order-in-Original No. CGST/WG07/HG/1062/2022-23 dated 31.03.2023 (referred in short as '*impugned order*') passed by the Deputy Commissioner, Central GST, Division-VII, Ahmedabad North (hereinafter referred to as '*the adjudicating authority*').

2. The facts of the case, in brief, are that on the basis of the data received from the Central Board of Direct Taxes (CBDT) for the F.Y. 2015-16, it was noticed that the appellant had earned substantial income by providing taxable services. They declared Sales / Gross Receipts of Rs.20,18,754/- in their ITR, on which no service tax was paid. Letters were, therefore, issued to the appellant to explain the reasons for non-payment of tax and to provide certified documentary evidences for the F.Y. 2015-16. The appellant neither provided any documents nor submitted any reply justifying the non-payment of service tax on such receipts. The service tax liability of Rs.2,92,719/- was, therefore quantified considering the income of Rs.20,18,754/- as taxable income.

Table-A

F.Y.	Sale of service as per ITR	Service tax rate	Service tax payable
2015-16	20,18,754/-	15%	2,92,719/-

2.1 A Show Cause Notice (SCN) No. CGST/AR-I/DIV-VII/A'BAD NORTH/TPD-Regd/116/2020-2021 dated 23.10.2020 was issued to the appellant proposing recovery of service tax amount of Rs.2,92,719/- not paid on the value of income received during the F.Y. 2015-16, along with interest under Section 73(1) and Section 75 of the Finance Act, 1994, respectively. Imposition of penalty under Section 77(1)(c), Section 77(2) and Section 78 of the Finance Act, 1994 was proposed.

2.2 The said SCN was adjudicated vide the impugned order, wherein the service tax demand of Rs.2,92,719/- was confirmed alongwith interest. Penalty of Rs. 1,000/- each was imposed under Section 77(1) & Section 77(2). Penalty of Rs.2,92,719/- was also imposed under Section 78.

3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal, on the grounds elaborated below:

- The appellant is engaged in supply of software development service to its overseas and domestic clients. The appellant formed private limited company on 06.08.2015 and accordingly certificate of incorporation having CIN U72300GJ2015PCT084101 issued by the Registrar of Companies, Ministry of Corporate Affairs, Ahmedabad. The appellant was also holding Service tax Registration No. AACJM8479ED001.
- The appellant has shifted their business premises from C/2 Jhanvi Apartments, Mirambica High School Road, Naranpura, Ahmedabad, to new address. This being

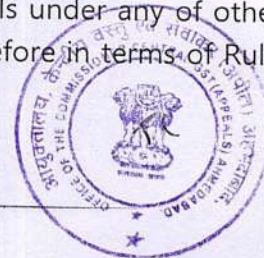


the case the impugned show cause notice dated 23.10.2021 referred in the impugned order was never received. Not only that the communication dated 15.03.2023, 23.02.2023 and 28.03.2023 referred in the impugned order were never received by the appellant. Therefore, the appellant could not make their submission in relation to the impugned show cause notice and could not attend the personal hearing on scheduled date.

- The impugned order is issued in gross violation of principle of natural justice. As the impugned show cause notice was adjudicated on ex-pare basis. The appellant has submitted the circumstances under which he could not reply to the show cause notice and could not remain present for personal hearing in the matter. Under the circumstances the appellant contend that the impugned order is issued in gross violation of principal of natural justice. The appellant relies on caselaws; Reema Gases (P) Ltd -2014(307)ELT129(Tri-Kolkata), Retro Labs Ltd - reported at 2019 (370) E.L.T. 234 (Telangana), Reliance Infrastructure Ltd. - 2017 (357) E.L.T. 865 (Tri. - Chennai).
- One consolidated letter fixing three dates of hearing suffers from a legal infirmity in terms of Section 33A of the Central Excise Act,1944 applicable to Service tax matter vide Section 83 of the Finance Act,1994. It is on record and mentioned in the impugned order that notice scheduling three dates of hearing was issued in single letter dated 07.04.2022. This is not correct in view of Section 33A of the Central Excise Act, 1944 applicable to service tax matter vide Section 83 of the Finance Act, 1994.
- The activities of the appellant are categorized as software development service and is liable to service tax, if provided to the domestic clients, however, it is not liable to service tax as the service provided to overseas clients as it being export of service. The appellant has been providing software development service to their domestic as well as overseas clients. Income earned towards service provided to the domestic clients and overseas clients are as under.

Sales of Service	Export Sales	11,22,044	Note 14 of Audited Balance sheet for FY2015-16 [Exhibit-B]
	Domestic Sales	8,96,710	
	Total	20,18,754	

- All the invoices related to service rendered to domestic as well as overseas clients are submitted as Exhibit. The income earned from the overseas clients is equivalent to INR Rs. 11,22,044/-. The client and date wise remittances received in FC converted in INR through Axis Bank Limited is also submitted. It could be seen that the appellant is located in India and is not having its any branch or subsidiary located outside India, and have provided software development service to their overseas clients located at Canada, USA, Australia, UAE etc and has received its remuneration in foreign currency. Since the transaction entered herein is cross border, the place of provision of service needs to be examined.
- The service provided by the appellant does not fall under any of other rules of Place of Provision of Service Rules, 2012, and therefore in terms of Rule 4 to 12,



the place of provisions has to be determined in terms of Rule 3 only. In terms of Rule 3, the place of provision of a service shall be the location of the recipient of service. Accordingly, in terms of above the consideration of Rs.11,22,041 /- is related to export of service and is not liable to service tax.

- The appellant has earned Rs.8,96,710/- for rendering software development service to domestic clients. In the present case the place of provision of service is in the non-taxable territory and hence it would not attract service tax in terms of Section 66B of the Finance Act, 1994. Therefore, in the case of the appellant, all the aforesaid conditions are satisfied and their service is export of service in terms of Rule 6A of the Service Tax Rules, 1994. For determination as to whether the service rendered is export of service or not, the same has to be analysed in terms of Rule 6A of the Service Tax Rules, 1994. The said service is rendered in India and the appellant is also located in India. The said service is taxable in terms of Section 65B(44) read with Section 66B of the Finance Act, 1994. However, the appellant is entitled to avail benefit of Notification No.33/2012-ST up to Rs. 10 Lakhs. As the appellant firm was incorporated on 06.08.2015 and as such there was no income earned during F.Y. 2014-15. Accordingly, the appellant is eligible to avail threshold exemption up to Rs. 10 Lakhs. Further the exempted income is not liable to be included in the aggregate turnover in terms of Explanation-B of Notification No.33/2012-ST. Therefore, from the above submission it could be seen that the appellant is not liable to service tax in the year 2015-16.
- The appellant has not violated any of the provisions of the Finance Act, 1994 and Service Tax Rules, 1994 as the appellant is not liable to pay any service tax in terms of Section 66B of the Finance Act, 1994, they have not violated any provisions of Section 68 of the Finance Act, 1994 read with Rule 6 of the Service Tax Rules, 1994. The appellant is also not required to obtain Registration under Section 69 of the Finance Act, 1994 nor is required to submit ST-3 returns as prescribed in Section 70 read with Rule 6 of the Finance Act, 1994. Thus, the appellant is not liable to pay service tax, no interest is payable nor any penalty is imposable. The appellant is not liable to pay any service on the consideration which was received in the form of salary in the course of employee-employer relationship, hence, no penalty under Section 77 and Section 78 of the Finance Act, 1994 is imposable upon them.

4. Personal hearing in the appeal matter was held on 17.01.2024. Shri Vijay N. Thakkar, Tax Consultant and Shri Manoj Dhanak, Director of the appellant firm appeared for personal hearing. Shri Vijay stated that the appellant has provided IT services (customized software) to overseas clients which is covered in Rule 6A of the Service Tax Rules as export of services. Further, their domestic supply is below Rs.10 lakhs as the company was incorporated on 06.08.2015 and there is no previous turnover. Hence, the threshold exemption is available. A certificate of incorporation is attached with the appeal and thus there is not tax liability on them.

5. I have carefully gone through the facts of the case, grounds of appeal, submissions made in the appeal memorandum and documents available on record. The issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority, confirming the demand of **Rs.2,92,719/-** against the appellant



along with interest and penalty, in the facts and circumstance of the case is legal and proper or otherwise. The demand pertains to the period **F.Y 2015-16**.

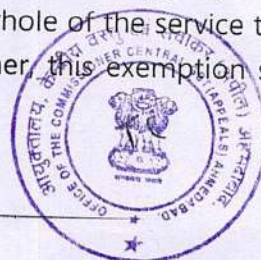
5.1 It is observed that the entire demand has been raised on the income of Rs.20,18,754/- reflected in the ITR. The appellant claim that they have provided software development service to their domestic as well as overseas clients. They claim that the income of Rs. 11,22,044/- was earned from export of services hence not taxable and Rs.8,96,710/- was earned from services rendered to domestic clients is taxable but considering the threshold limit they are not liable to pay taxes. They submitted Certificate of Incorporation, ITR, Balance Sheet and Bank Statement of the appellant as proof justifying their above claim.

5.2 I have gone through the documents submitted by the appellant. In the Balance Sheet they have shown income of Rs. 11,22,044/- as Export Sales and Rs.8,96,710/- as Domestic Sales. The Bank Statement submitted by the appellant shows transaction for the period from 26.08.2015 to 31.03.2016. The statement shows the remittance received from foreign clients. The appellant also submitted relevant invoices issued to overseas clients wherein the amount is charged in USD.

5.3 In terms of Section 66B, a service is taxable only when, it is "provided (or agreed to be provided) in the taxable territory". Thus, the taxability of a service will be determined based on the "place of its provision". The 'Place of Provision of Services Rules (POPS), 2012' replaced the 'Export of Services, Rules, 2005' and 'Taxation of Services (Provided from outside India and received in India) Rules, 2006'. The POPS Rules, 2012 were introduced to examine the place of provision. In terms of Rule 3 of the POPS Rules, the place of provision of a service shall be the location of the recipient of service; provided that in case "of services other than online information and database access or retrieval services" (Inserted vide Notification 46/2012- Service Tax) where the location of the service receiver is not available in the ordinary course of business, the place of provision shall be the location of the provider of service. So, a service shall be treated as export of service if the supplier of service is located in India; the recipient of service is located outside India; the place of supply is outside India and the payment is received in CAD (Cash Against Documents) a kind of transaction used in international trade.

5.4 In the instant case, the appellant has provided software designing services abroad to the foreign clients as is visible from the invoices. The clients are base in Canada, USA, Australia, UAE etc. Also, the remittance was received in convertible foreign exchange. In terms of Rule 3 of the POPR, 2012, the place of provision shall be the location of the recipient of service. In the instant case, the recipient is located outside India and therefore there shall be no tax liability on the appellant as there is no levy on export of services. Hence, I find that the appellant is not required to discharge tax on the income of Rs. 11,22,044/- earned from foreign clients.

5.5 As regards the income of Rs.8,96,710/- earned, I find that the same is taxable as the services was rendered to service recipients located within the taxable territory of India. However, the appellant on such income has claimed SSI exemption. Notification No.33/2012-ST dated 20.06.2012, exempts the 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. Further, this exemption shall apply

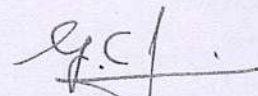


where the aggregate value of taxable services rendered by a provider of taxable service from one or more premises, does not exceed ten lakh rupees in the preceding financial year. I find that the appellant was incorporated under Companies Act, 2013 on 06.08.2015 and thus there is no previous turnover. Hence, the threshold exemption shall be applicable from the F.Y. 2015-16 as the appellant had no existence in the F.Y. 2014-15. In the F.Y. 2015-16, their taxable income was Rs.8,96,710/- which is below the threshold limit of Rs.10 lacs. Hence, the appellant is not liable to discharge any tax on the income Rs.8,96,710/- considering the threshold limit exemption granted vide above notification.

6. I, therefore, find that the demand of Rs.2,92,719/- raised on the income of Rs.20,18,754/- is not legally sustainable. When the demand is not sustainable the question of recovering the interest and penalty also does not arise.

7. In light of above discussion and findings, I set-aside the impugned order confirming the service tax demand of Rs. 2,92,719/- alongwith interest and penalties.

8. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stands disposed of in above terms.



(ज्ञानचंद जैन)

आयुक्त(अपील्स)

Date: 08.02.2024

Attested



Superintendent (Appeals)
CGST, Ahmedabad

By RPAD/SPEED POST

To,
M/s. Minddeft Technologies Pvt. Ltd.,
C/2, Jhanvi Apartments,
Mirambica High School Road, Naranpura,
Ahmedabad

Appellant

The Deputy Commissioner
CGST, Division-VII,
Ahmedabad North

Respondent

Copy to:

1. The Principal Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad North.
3. The Superintendent (System), CGST, Ahmedabad (Appeals) for uploading the OIA
4. Guard File.

