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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

फ़ोन/Phone : 079 - 27544557 ई-मेल/E-Mail : ofad/hq-cgstamdnorth@gov.in फ़ैक्स/Fax : 079-27544463

निबन्धित पावती डाक द्वारा/By R.P.A.D

DIN-20240364WT000000DE80

फा.सं./F.No. GST/15-108/OA/2023-24

आदेश की तारीख/Date of Order: - 13.03.2024

जारी करने की तारीख/Date of Issue :- 13.03.2024

द्वारा पारित/Passed by:-

लोकेश डामोर /Lokesh Damor

अपर आयुक्त / Additional Commissioner

मूल आदेश संख्या / Order-In-Original No. 95/ADC/ LD /GST/2023-24

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 90 दिन के अन्दर आयुक्त (अपील), केन्द्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क, केन्द्रीय उत्पाद शुल्क भवन, अंबावाड़ी, अहमदाबाद 380015-को प्रारूप GST-APL-01 में दाखिल कर सकता है। इस अपील पर रु. 5.00 (पांच रुपये) का न्यायालय शुल्क टिकट लगा होना चाहिए।

Any person deeming himself aggrieved by this order may appeal against this order in form GST-APL-01 to the Commissioner(Appeals), Central GST & Central Excise, Central Excise Building, Ambawadi, Ahmedabad-380015 within three months from the date of its communication. The appeal should bear a court fee stamp of Rs. 5.00 only.

इस आदेश के विरुद्ध अपील करने के लिए आयुक्त (अपील) के समक्ष नियमानुसार पूर्व जमा के धनराशी का प्रमाण देना आवश्यक है।

An appeal against this order shall lie before the Commissioner (Appeal) on giving proof of payment of pre deposit as per rules.

उक्त अपील, अपीलकर्ता द्वारा प्रारूप संख्या GST-APL-01 में दो प्रतियों में दाखिल की जानी चाहिए। उस पर केंद्रीय जी. एस. टी. नियमावली, 2017 के नियम 108 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 रु. 5) 00. पांच रूपये (का न्यायालय शुल्क टिकट लगा होना चाहिए।

The appeal should be filed in form GST-APL-01 in duplicate. It should be signed by the appellant in accordance with the provisions of Rule 108 of CGST Rules, 2017. It should be accompanied with the following:

- (1) Copy of accompanied Appeal.
- (2) Copies of the decision or, one of which at least shall be certified copy, the order Appealed against OR the other order which must bear a court fee stamp of Rs.5.00.

विषय:- कारण बताओ सूचना/ Proceeding initiated against Show Cause Notice F.No. GADT/TECH/SCN/GST/149/2023-TECH and Legal dated 29.09.2023 issued to M/s Inductotherm (India) Pvt. Ltd., having GSTIN :24AAACI3672B1Z2, Plot No. SM-6, Sanand II Estate Road No.11, BOL Village, Sanand, Ahmedabad, Gujarat-382170.





JBRIEF FACTS OF THE CASE

1. M/s. Inductotherm (India) Pvt. Ltd. holding Goods and Service Tax Identification No:- 24AAACI3672B1Z2 having their principal place of business located at Plot No. SM-6, Sanand II Industrial Estate, Road No.11, BOL Village, Sanand, Ahmedabad, Gujarat, 382170 (herein after referred as "M/s. Inductotherm" or "the said taxpayer" for the sake of brevity) are engaged in the Manufacturer and Supply of Industrial or Laboratory Electric Furnaces and Ovens falling under HSN 85142000 and 85144000.

2. The audit of records of M/s. Inductotherm was conducted for the period from July 2017 to March 2022. Pursuant to completion of audit, Final Audit Report No. GST 591/2034-24 was issued to M/s. Inductotherm, wherein, four revenue paras were raised and para no. 1 to 3 were settled. Para No. 4 remained unsettled as discussed in detail in subsequent paras.

3. Revenue Para 4: Interest on late payment of GST on advances available as on July 01, 2017 in their books of accounts upto the issuance of invoices:

3.1. The audit proceedings and verification of financial records/GST returns / documents etc. of M/s. Inductotherm during the period of audit revealed that they had shown the certain amount as advances available with them as on 01.07.2017 in their books of accounts. These advances were construed as considerations towards supply of Goods/services and were subjected to GST payment as per the time of supply.

3.2. As per Section 12 of the CGST Act, 2017, the liability to pay tax on goods shall arise at the time of supply i.e. 01/07/2017 in this case. Further, M/s. Inductotherm has also received the advances from their customers during the period from 01.07.2017 to 15.11.2017 in respect of supply of goods and services. It is pertinent to mention that due date of filing GSTR-3B for the month of July-2017 was 20.08.2017. Since M/s. Inductotherm has not paid the tax as per Section 12 of the CGST Act 2017 and has paid the tax at the time of issue of invoice thereby delaying the payment of the due tax. Therefore, M/s. Inductotherm were liable to pay interest on the delayed payment of tax under the provisions of Section 50(1) of the Central Goods and Services Act 2017/ Gujarat State GST Act, 2017 read with Section 20 of IGST Act, 2017.

3.3. Summary of interest liability arising out of delayed payment of tax on advances is as under:-

FY	Advance receipt	GST @ 18%	Interest		
			CGST	SGST	IGST
2017-18	265869156	40556312	137620	137620	3496879

3.4. From the above table, it appeared that M/s. Inductotherm had paid IGST Rs.3,56,19,562/- CGST Rs.24,68,375/- and SGST Rs. 24,68,375/-, on a date later than the due date specified under Section 12 of CGST Act, 2017 read with Section 39(1) of the said Act, which is 20 days of the succeeding month or as extended vide notification from time to time. Therefore, M/s. Inductotherm failed to discharge their GST liability on or before the due date. Thus, it appeared that the delayed payment of GST totally amounting to



Rs.4,05,56,312/- (IGST Rs.3,56,19,562/- CGST Rs.24,68,375/- and SGST Rs. 24,68,375/-) is required to be demanded under Section 73(1) of the CGST Act, 2017 read with Section 20 of the IGST Act, 2017 and since M/s. Inductotherm have paid this amount, the same is required to be adjusted and appropriated towards the proposed demand of GST. However, interest on the same under Section 50(1) of the said Act appeared to be recoverable from the said taxpayer on the said amount of GST.

3.5. On being pointed out, M/s. Inductotherm opined vide letter dated.03.08.2023 that as per Transitional Provisions of Section 142(10) of CGST Act 2017 the goods or services or both supplied on or after the appointed day in pursuance of a contract entered into prior to the appointed day shall be liable to tax under the provisions of GST act. M/s. Inductotherm had received said advances against goods prior to GST regime and accordingly they were not liable to tax under VAT/Excise act as liability was at the removal of goods. M/s. Inductotherm had appropriately discharged GST liability as and when supply took place i.e. on invoicing under GST regime and there was no loss of any revenue to The Government.

3.6. Since M/s. Inductotherm have not paid the tax as per Section 12 of the CGST Act, 2017 and have paid the tax at the time of issue of invoice thereby delaying the payment of the due tax. Therefore, M/s. Inductotherm were liable to pay interest on the delayed payment of tax under the provisions of Section 50(1) of the Central Goods and Services Act, 2017/ Gujarat State GST Act,2017, read with Section 20 of the IGST Act, 2017, which was worked out to **Rs. 37,72,119/- (IGST interest Rs.34,96,879/- CGST interest Rs.1,37,620/- and SGST interest Rs. 1,37,620/-).**

4. In light of the facts discussed hereinabove and the material evidences available on records, it was revealed that **M/s Inductotherm (India) Pvt. Ltd.** have contravened the following provisions of the CGST Act, 2017 and CGST Rules, 2017 :-

- (i) Section 12 of CGST Act,2017 inasmuch as they have failed to pay interest on delayed payment of tax on advances received by them;
- (ii) Section 39 of the CGST Act, 2017 read with Rule 61 of the CGST Rules, 2017 inasmuch as they failed to file correct GSTR-3 returns failing which delayed payment of GST and non-payment of interest was unearthed;
- (iii) Section 50 of the CGST Act, 2017, inasmuch as they failed to pay interest on delayed discharge of their GST liability, on advances received, in due time;
- (iv) Section 59 of the CGST Act, 2017, inasmuch as they failed to self assess their tax liability with an intend to evade payment of tax;

INVOCATION OF SECTION 74 OF THE CGST ACT, 2017

5. **Section 74 of the CGST Act, 2017 :**

"74. (1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilized by reason of fraud, or any willful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has

been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilized input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty equivalent to the tax specified in the notice.

(2) to (6)....

(7) Where the proper officer is of the opinion that the amount paid under sub-section (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.

(8) Where any person chargeable with tax under sub-section (1) pays the said tax along with interest payable under section 50 and a penalty equivalent to twenty-five percent of such tax within thirty days of issue of the notice, all proceedings in respect of the said notice shall be deemed to be concluded.

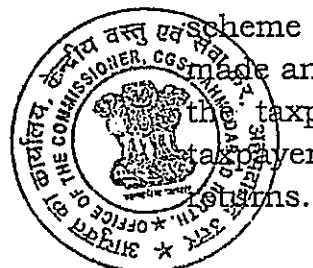
(9) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.

(10) The proper officer shall issue the order under sub-section (9) within a period of five years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilized relates to or within five years from the date of erroneous refund.

(11) Where any person served with an order issued under sub-section (9) pays the tax along with interest payable thereon under section 50 and a penalty equivalent to fifty percent of such tax within thirty days of communication of the order, all proceedings in respect of the said notice shall be deemed to be concluded.”

5.1 The Government has from the very beginning placed full trust on the Tax Payer and accordingly measures like self-assessments, etc., based on mutual trust and confidence are in place. All these operate on the basis of honesty of Taxpayer; therefore, the governing statutory provisions create a liability on Tax Payer when any provision is contravened or there is a breach of trust placed on the payer.

5.2 It is pertinent to mention here that the system of self-assessment is specifically incorporated in respect of GST under the provisions of Section 59 of CGST Act' 2017 /Gujarat GST Act'2017 which reads as "59. Every registered person shall self-assess the taxes payable under this Act and furnish a return for the tax period as specified under section 39". It appeared that M/s. Inductotherm suppressed the delayed payment of GST on advances received from customers which also resulted in non-payment of interest on delayed payment of tax on advances received from customers, as discussed herein above and thereby it appeared that they have knowingly failed to correctly self assess tax payable with an intent to evade payment of proper tax. In the scheme of self-assessment, the Department comes to know about the supplies made and ITC availed only during the scrutiny of the statutory returns filed by the taxpayers under the statute. Therefore, it places greater onus on the taxpayer to comply with standards of disclosure of information in the statutory returns.



5.3. Explanation 2 to Section 74 of the CGST Act, 2017 has defined suppression as under:

"Explanation 2.-For the purposes of this Act, the expression "suppression" shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made there under, or failure to furnish any information on being asked for, in writing, by the proper officer"

6. From the Information/data of M/s. Inductotherm verified during the course of audit, it appeared that M/s. Inductotherm had suppressed the delayed payment of GST on advances received from customers and non-payment of interest on the same. The failure to properly discharge their Tax liability is utter disregard to the requirements of law and breach of trust deposited on them is outright act in defiance of law by way suppression, concealment & non-furnishing value of taxable supply with intent to evade payment of tax. The above said delayed payment of GST and nonpayment of interest on delayed payment of GST was unearthed after audit was conducted by officers of Central Tax Audit, Ahmedabad and therefore had the said not been detected during audit, it would have remained unnoticed. All the above facts of contravention on the part of the Taxpayer have been committed with an intention to evade the payment of GST by suppressing the facts. Therefore, the same is required to be demanded from them under Section 73(1) of the CGST Act, 2017/Gujarat GST Act'2017 read with Section 20 of IGST Act'2017.

6.1 Since M/s. Inductotherm were liable to self-assess the liability to pay tax, they had an obligation to furnish the correct and complete information.

6.2. Further, it appeared that M/s. Inductotherm had made delayed payment of GST on advances received from customers and not paid interest on the same within the prescribed due dates. These delayed payment of GST and non-payment of interest on delayed payment of tax on advances received from customers were not shown in their GSTR 3B returns. It appeared that delayed paid CGST & SGST is liable to be demanded/ recovered from them under the provisions of Section 73(1) of the CGST Act' 2017/Gujarat State GST,2017. It appeared that delayed paid IGST is liable to be demanded/ recovered from them under the provisions of Section 73(1) of the CGST Act' 2017 read with the provisions of Section 20 of the IGST Act,2017. The said tax payer is also liable to pay interest as per provisions of Section 50(1) of CGST Act,2017 read with the provisions of Section 20 of the IGST Act,2017.

7. Accordingly, Show Cause Notice F.No.GADT/TECH/SCN/GST/149/2023-TECH and Legal dated 29.09.2023 and having DIN 20230964WY0000220247 was issued to M/s. Inductotherm (India) Pvt. Ltd. (GSTIN 24AAAC13672B1Z2 , Plot No. SM-6, Sanand II Industrial Estate, Road No.11, BOL Village, Sanand, Ahmedabad, Gujarat, 382170 , under Section 74 of the CGST Act read with Section 74 of the GGST Act, 2017 and Section 20 of the IGST Act, 2017. Vide the said Show Cause Notice, the M/s. Inductotherm

were called upon to show cause to the Joint/Additional Commissioner, CGST, Ahmedabad North Commissionerate, as to why:-

- (i) GST totally amounting to **Rs. 4,05,56,312/-** (Rupees Four Crores Five Lakhs Fifty Six Thousand Three Hundred Twelve only), [IGST Rs. 3,56,19,562/- + CGST Rs. 24,68,375/- + SGST Rs. 24,68,375/-] short paid should not be demanded and recovered from them under the provisions of Section 74(1) of the CGST Act, 2017/ Gujarat State GST Act,2017 read with Section 20 of IGST Act,2017. Since the said amount has already been paid by them, why the said amount should not be appropriated against aforesaid demand;
- (ii) Total Interest amounting to **Rs. 37,72,119/-** (Rupees Thirty Seven Lakhs Seventy Two Thousand One Hundred Nineteen only) (**IGST interest Rs.34,96,879/- + CGST interest Rs.1,37,620/- and SGST interest Rs. 1,37,620/-**) should not be charged and recovered from them, under the provisions of Section 50(1) of the CGST Act, 2017/ Gujarat State GST Act,2017 read with Section 20 of IGST Act,2017;
- (iii) Penalty should not be imposed upon them, under the provisions of Section 74(5) of the CGST Act, 2017/Gujarat GST Act, 2017 read with the provisions of Section 20 of the IGST Act, 2017 on tax amount mentioned at (i) above.

DEFENCE REPLY

8. M/s. Inductotherm submitted their reply to the SCN vide their letters dated 27.10.2023. Summary of their reply is given in following paras.

9. They stated advance was received prior to 01.07.2017 and therefore the time of supply has been erroneously determined under the SCN. They stated that the transactions that occurred prior to 1 July 2017 cannot be brought within the net of GST, otherwise it would defeat the purpose of transition and time of supply provisions. They also relied upon the following judgements/case-laws in this regard:-

- CCE vs. Vazir Sultan Tobacco Company Limited [1996 (83) ELT 3 (SC)].
- Banaskantha Dist. Oil Seed Growers Co-op Union Limited vs. CCE Ahmedabad [2009 (239) ELT 317 (Tri-Ahmedabad)]

10. M/s. Inductotherm also referred to the clarification issued by CBIC in FAQs issued, wherein, it has been clarified that tax does not need to be paid on advances in hand as of June 30th for goods to be supplied from July 1.

11. M/s. Inductotherm stated that the provisions suggested that if the tax was payable under the Gujarat VAT Act, GST would not be paid under CGST Act, 2017. It was the intent of the legislature to exclude such transactions from the net of GST, since the advance was already received whilst Gujarat VAT Act, 2003 was prevalent. Therefore, if an amount which has been received prior to 1 July 2017 and not liable to VAT, the same amount cannot be taxed under CGST Act, 2017, because it is appearing as advance in books as on 1 July

M/s. Inductotherm stated that penalty under Section 74 of the CGST Act, 2017 was imposed in the SCN, which deals with fraud, willful-



misstatement and suppression of facts. They stated that it would be unjust to impose penalty under the allegation of fraud, willful-misstatement and suppression of facts for bona-fide action taken based on the clarification issued by CBIC. They relied upon the following case-laws/judgements in this regard:-

- Bhaurao Dagdu Paralkar vs. State of Maharashtra [(2005) 7 SCC 605]
- Harjas Rai Makhija vs. Pushparani Jain [(2017) 2 SCC 797]
- Essel Propack Ltd. vs. Union of India [2021 (377) ELT 73 (Bom.)]
- Cosmic Dye Chemicals vs. Collector of Central Excise, Mumbai [1995 (75) ELT 721 (SC)]
- Union of India vs. Rajasthan Spinning and Weaving Mills [2009 (238) ELT 3 (SC)]
- M/s. Saurin Investments Private Limited vs. CST Ahmedabad [2009-TIOL-1322-CESTAT-AHM]
- Hindustan Steel Ltd. vs. State of Orissa [1978 (2) ELT (J 159) (SC)]
- Akbar Badruddin Jiwani vs. Collector of Customs [1990 (47) ELT 161 (SC)]
- Uniworth Textiles vs. CCE [2013 (288) ELT 161 (SC)]

13. They stated that non of the elements required to prove willful misstatement and suppression are present in their case. They also submitted that the element of mensrea or any positive act or intent to evade tax is absent in their case and therefore, penalty cannot be imposed.

PERSONAL HEARING

14. In the instant case, Personal Hearing was given to M/s. Inductotherm on 04.03.2024, which was attended by Shri Rahul Dutia, CA and Shri Pallav Pujara, CA, Authorised Representatives of M/s. Inductotherm. They re-iterated their submission dated 27.10.2024 and further requested to decide the matter on merit.

DISCUSSION AND FINDINGS

15. In the instant case, I have carefully gone through the Show Cause Notice issued to M/s. Inductotherm, reply to SCN submitted by M/s. Inductotherm and submissions made by M/s. Inductotherm. On recapitulating, I find that the issue involved in the Show Cause Notice issued to M/s. Inductotherm is payment of GST on advances received prior to 01.07.2017 against goods supplied after 01.07.2017 and interest thereon. M/s. Inductotherm have discharged GST liability in respect of such advances at the time of issuance of invoice. On perusal of the case records, I find that the issue is came out when GST Audit of M/s. Inductotherm was conducted by the officers of CGST Audit, Ahmedabad.

16. Before deciding the issue, it is pertinent to discuss the applicable legal provisions in this regard, which are reproduced below for ease of reference.

16.1 Section 142(10) of the CGST Act, 2017 reads as follows:

“Section 142(10): Save as otherwise provided in this Chapter, the goods or services or both supplied on or after the appointed day in pursuance of a contract entered into prior to the appointed day shall be liable to tax under the provisions of this Act.”

16.2 Section 12 of the CGST Act, 2017 are reproduced here under:

"12. (1) The liability to pay tax on goods shall arise at the time of supply, as determined in accordance with the provisions of this section.

(2) The time of supply of goods shall be the earlier of the following dates, namely:—

(a) the date of issue of invoice by the supplier or the last date on which he is required, under sub-section (1) of section 31, to issue the invoice with respect to the supply; or

(b) the date on which the supplier receives the payment with respect to the supply:

Provided that where the supplier of taxable goods receives an amount up to one thousand rupees in excess of the amount indicated in the tax invoice, the time of supply to the extent of such excess amount shall, at the option of the said supplier, be the date of issue of invoice in respect of such excess amount."

17. I find that Section 142(10) stipulates that goods/services supplied on or after appointed day, i.e. 01.07.2017, in pursuance of contract entered into prior to appointed day, i.e. 01.07.2017, shall be liable to GST. However, I also find that it nowhere stipulates that tax would be payable on advances received prior to the appointed day, i.e. 01.07.2017.

18. As per provisions of Section 12(2) of the CGST Act, 2017, time of supply of goods shall be earlier of (i) date of issuance of invoice or the last date on which a supplier is required to issue invoice or (ii) the date on which the supplier receives payment. In the present case, M/s. Inductotherm had received advances prior to issuance of invoice. Invoices were issued by them. In the present case, it is not disputed by M/s. Inductotherm that the advances were received prior to 01.07.2017, i.e. prior to the date of issuance of invoice. M/s. Inductotherm discharged their GST liability considering date of issuance as time of supply. Here, the issue that needs to be decided is whether date of receipt of advance, i.e. date prior to 01.07.2017 when GST came into force, can be considered as time of supply for invoices issued/goods supplied on or after 01.07.2017.

19. I find that the issue regarding taxability of advances received prior to 01.07.2017 has been clarified by CBIC in Sectoral FAQs (<https://cbic-gst.gov.in/sectoral-faq.html>, Question 5 in "Transition" section questions), which has also been relied upon by M/s. Inductotherm. One of the FAQs is "Does tax need to be paid on advances in hand as of June 30th for goods to be supplied from July 1?" and answer to the said FAQ is "No". Accordingly, in view of the clear and specific clarification provided by CBIC, no tax is required to be paid in respect of advances received prior to 01.07.2017, i.e. advances in hand as of June 30th 2017. Accordingly, M/s. Inductotherm have correctly discharged their GST liability on issuance of invoice before initiation of Audit by the officers of CGST Audit, Ahmedabad. Accordingly, there is no question of interest thereon or penalty under Section 74 of the CGST Act, 2017/Gujarat GST Act, 2017 read with Section 20 of the IGST Act, 2017.

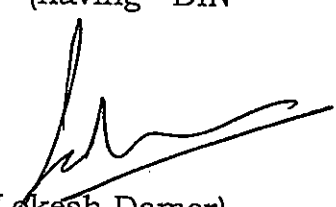


20. In view of the above facts and findings, I pass the following order:

ORDER

- (i) I confirm the demand of GST totally amounting to **Rs. 4,05,56,312/-** (Rupees Four Crores Five Lakhs Fifty Six Thousand Three Hundred Twelve only), [IGST Rs. 3,56,19,562/- + CGST Rs. 24,68,375/- + SGST Rs. 24,68,375/-] under the provisions of Section 74(1) of the CGST Act, 2017/ Gujarat State GST Act, 2017 read with Section 20 of IGST Act, 2017. Since the said amount has already been paid by them, I order to appropriate the same against aforesaid demand;
- (ii) I do not charge interest under the provisions of Section 50(1) of the CGST Act, 2017/ Gujarat State GST Act, 2017 read with Section 20 of IGST Act, 2017;
- (iii) I do not impose penalty upon them, under the provisions of Section 74(5) of the CGST Act, 2017/Gujarat GST Act, 2017 read with the provisions of Section 20 of the IGST Act, 2017.

21. Accordingly, the Show Cause Notice bearing F.No.GADT/TECH/SCN/GST/149/2023-TECH and Legal dated 29.09.2023 (having DIN 20230964WY0000220247) is disposed of in above terms.


(Lokesh Damor)
Additional Commissioner,
Central Excise & CGST,
Ahmedabad North.
Date:13.03.2024

F.No. GST/15-108/OA/2023-24
BY SPEED POST/HAND DELIVERY

To,
M/s Inductotherm (India) Pvt. Ltd.,
GSTIN No. 24AAACI3672B1Z2,
Plot No. SM-6, Sanand II Industrial Estate,
Road No.11, BOL Village, Sanand,
Ahmedabad, Gujarat, 382170

Copy to:-

1. The Commissioner, Central GST & Central Excise, Ahmedabad North.
2. The DC/AC, CGST & Central Excise, Division-III, Ahmedabad North.
3. The Superintendent, Range-V, Division-III, CGST & Central Excise, Ahmedabad North, **with a request to create Form GST DRC-07 electronically in terms of DSR Advisory no.01/2018 dated 26.10.2018 of the ADG, Systems & Data Management, Bengaluru.**
4. The Superintendent (System), CGST & Central Excise, Ahmedabad North for uploading the order on website.
5. Guard File.

