



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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निबन्धित पावती डाक द्वारा/By R.P.A.D

DIN-20240464WT00009429AD

फा.सं./F.No. GST/15-107/OA/2023-24

आदेश की तारीख/Date of Order: - 22.04.2024

जारी करने की तारीख/Date of Issue :- 22.04.2024

द्वारा पारित/Passed by:-

लोकेश डामोर /Lokesh Damor

अपर आयुक्त / Additional Commissioner

मूल आदेश संख्या / Order-In-Original No. 01/ADC/LD/GST/2024-25

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), केंद्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क, केंद्रीय 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 ज़मा 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 रुपये) 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. GST/15-107/OA/2023-24 dated 29.01.2024 issued to M/s. New Swan Multitech Limited (GSTIN: 24AAECN6137C1ZT), Plot No. 351P, Vithalpur Mandal Road, Vithlapur, Tal - Mandal, Ahmedabad, Gujarat - 382120





BRIEF FACTS OF THE CASE

M/s. New Swan Multitech Limited, located at Plot No. 351P, Vithlapur Mandal Road, Vithlapur, Tal-Mandal, Ahmedabad, Gujarat-382120, (hereinafter referred to as "the said taxpayer") are engaged in manufacturing of parts and accessories of vehicles specified under the chapter heading 87149990 of HSN and holding GSTIN 24AAECN6137C1ZT for supply of taxable Goods and Services. The said taxpayer had undertaken to comply with the conditions prescribed in the Central Goods and Services Tax (hereinafter referred to as "the CGST Act, 2017"), the Gujarat Goods and Services Act, 2017 (hereinafter referred to as "the GGST Act, 2017") and Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as "the IGST Act, 2017") and rules made thereunder.

2. The provisions of the CGST Act, 2017 and the CGST Rules, 2017 shall apply mutatis mutandis to the corresponding and parallel provisions of the GGST Act, 2017 and Gujarat GST Rules, 2017. Further, by virtue of Section 20 of the IGST Act, 2017, specified provisions of the CGST Act, 2017 shall, mutatis mutandis, apply in relation to Integrated Tax as they apply in relation to Central Tax as if they are enacted under the said IGST Act, 2017.

3. Whereas, as per provisions of Section 61 of the CGST Act, 2017, scrutiny of returns filed by the said taxpayer was conducted for the period from April 2018 to March 2019 by the proper officer and subsequently a notice for intimating discrepancies in the return after scrutiny, in Form GST ASMT-10 dated 08/05/2023 vide F. No. AR-II/DIV-III/SCRUTINY-2018-19/NEW SWAN/2023-24, was issued to the said taxpayer by the proper officer seeking their explanation. The discrepancies noticed in the returns after scrutiny are detailed and discussed herein below:-

3.1 Difference between ITC availed in GSTR-3B and ITC reflected in GSTR-2A from April-2018 to March-2019:

Tax Period	ITC availed in GSTR-3B	ITC reflected in GSTR-2A	Difference
F.Y. 2018-19	Rs. 15,70,74,883/-	Rs. 15,17,42,663/-	Rs. 53,32,219/-

3.2 Difference between total tax liability in GSTR-3B and total tax liability reflected in GSTR-1 from April-2018 to March-2019:

Tax Period	Tax liability as per GSTR-3B	Tax liability as per GSTR-1M	Difference
F.Y. 2018-19	Rs. 21,14,93,589/-	Rs. 21,49,84,136/-	Rs. 34,90,547/-

3.3 Late fee payable in terms of provisions of Section 47 of CGST Act, 2017, in respect of returns:-

Sr. No.	Due date of filing	Actual date of filing	No. of days of which late fee have not been paid	Late fee
1	20-11-2018	26-02-2019	98	4900
2	20-04-2019	20-05-2019	30	1500

3.4 Interest liability in terms of Section 50 of CGST Act, 2017 for delayed payment of the tax.



4. The said taxpayer had not furnished any explanation in response to the ASMT-10 issued to them. Thereafter, in terms of provisions of Rule 142 (1A) of the CGST Rules, 2017, Form GST DRC-01A PART-I dated 02/11/2023 was issued to the said taxpayer under which they were advised for the payment of tax ascertained along with the applicable interest and penalty or to file any submissions in Part-B of the DRC-01A against such ascertainment.

5.1 In response to the DRC-01A dated 02/11/2023, M/s. New Swan Multitech Limited vide their letters dated 28.12.2023 and 25.01.2024 have submitted their reply. After considering the details submitted by the said taxpayer and further scrutiny of the returns, following observations have been made:-

(a) Difference between ITC availed in GSTR-3B and ITC reflected in GSTR-2A from April-2018 to March-2019:

After considering the reply received from the said taxpayer and further scrutinizing the returns, it is observed that the Net ITC available in table 4(c) of GSTR 3B is in excess to the ITC available in GSTR-2A of taxpayer for the F.Y. 2018-19. Accordingly, no excess input tax credit availment has been observed for the F. Y. 2018-19.

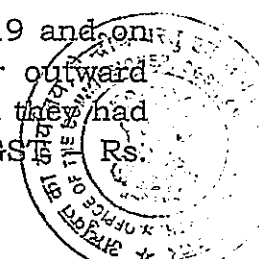
(b) Difference between total tax liability in GSTR-3B and total tax liability reflected in GSTR-1 from April-2018 to March-2019:

After considering the reply received from the said taxpayer and further scrutinizing the returns, it is observed that after adjustment of credit note and debit note, tax liability shown in GSTR-3B is in excess to the same as shown in GSTR-1 and there is excess payment of tax through GSTR-3B as compared to GSTR-1. Accordingly, no short payment of tax has been observed.

(c) Late fee payable in terms of provisions of Section 47 of CGST Act, 2017, in respect of returns:-

As per Notification no. 76/2018-Central Tax dated 31/12/2018, the amount of late fee payable under section 47 of the CGST Act, 2017 waived for the registered persons who failed to furnish the return in FORM GSTR-3B for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019. In view of the above, no late fee liability arises for delayed filing of GSTR-3B returns for the F.Y. 2018-19.

5.2 As discussed above, after considering the details submitted by the said taxpayer and further scrutiny of the returns, the clarifications/explanations submitted by the said taxpayer with respect to discrepancies mentioned in ASMT-10 issued to them and detailed at Para 3.1, Para 3.2 and Para 3.3 of this notice are found satisfactory. However, the said taxpayer have not submitted any explanation with respect of interest liability on delayed payment of tax.

6.1 During the course of scrutiny of GST returns for F.Y. 2018-19 and on going through the payments made by the said taxpayer on their outward supplies and shown in their GSTR-3B returns, it was observed that they had delayed the payment of GST amounting to Rs. 5,93,99,565/- (IGST Rs. 

18,06,371/-, CGST - Rs.1,17,38,239/-, SGST - Rs. 4,58,54,955/-) made through their Electronic cash ledger during the period from April-18 to March-19. The details of the same are tabulated below:-

Period	Due date of filing return (GSTR-3B)	Filing date	Delay in days	Tax amount paid in cash (Rs.)			Total Tax amount paid in Cash (In Rs.)	Interest (In Rs.)			Total Interest (In Rs.)
				IGST	CGST	SGST		IGST	CGST	SGST	
Apr-18	22-05-2018	31-08-2018	101	4560	1834030	7655686	9494276	227	91350	381316	472893
May-18	20-06-2018	31-08-2018	72	0	1851436	2367372	4218808	0	65739	84058	149797
Jun-18	20-07-2018	31-08-2018	42	0	2050837	6562090	8612927	0	42478	135916	178394
Jul-18	24-08-2018	25-10-2018	62	0	0	4599266	4599266	0	0	140624	140624
Aug-18	20-09-2018	26-02-2019	159	0	1678654	4681468	6360122	0	131625	367078	498703
Sep-18	25-10-2018	26-02-2019	124	9540	1316846	5257336	6583722	583	80526	321490	402599
Oct-18	20-11-2018	26-02-2019	98	1272	1289884	5983133	7274289	61	62339	289157	351557
Nov-18	20-12-2018	26-02-2019	68	4800	21360	3251657	3277817	161	716	109042	109919
Dec-18	20-01-2019	26-02-2019	32	0	18797	18797	37594	0	343	343	686
Jan-19	20-03-2019	01-04-2019	12	2034	883419	4685174	5570627	32	13941	73936	87909
Feb-19	20-03-2019	01-04-2019	12	0	56606	56606	113212	0	335	335	670
Mar-19	23-04-2019	20-05-2019	27	1784165	736370	736370	3256905	23756	9805	9805	43366
Total interest liability				1806371	11738239	45854955	59399565	24820	499197	1913100	2437117

6.2 As per the provisions of Sections 39(1) of the CGST Act, 2017 read with the Rule 61 of CGST Rules, 2017 read with similar provisions of the GGST, 2017 and Section 20 of the IGST Act, 2017, the taxpayer had to file their GSTR-3B returns before the 20th day of each month following the month for which return is filed or the extended time period, as tabulated above. Further, as per the provisions of Sections 39(7) of the Act, the supplier had to pay tax not later than the last date on which they were required to furnish their returns.

6.3 From the above, it appeared that the said taxpayer filed their GSTR-3B returns for the F.Y. 2018-19 after the due date as prescribed under Section 39 of CGST Act, 2017 and as extended under various notifications and accordingly, as per the provisions of Section 50 (1) of CGST Act, 2017 read with similar provisions of GGST Act, 2017 read with Section 20 of IGST Act, 2017 and further read with Rule 88B of CGST Rules, 2017 read with similar provisions of GGST Rules, 2017, the said taxpayer appears to be liable for demand of interest liability on delayed payment of tax made through electronic cash ledger.

7. Legal provisions:

7.1 Section 39 of the CGST Act, 2017:

Section 39. Furnishing of returns.-

(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars as may be prescribed, on or before the twentieth day of the month, succeeding such calendar month or part thereof.

(2) to (6)



(7) Every registered person, who is required to furnish a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return.

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7.2 Section 59 of the CGST Act, 2017:

Section 59. Self-assessment. –

Every registered person shall self-assess the taxes payable under this Act and furnish a return for each tax period as specified under section 39.

7.3 Rule 61 of CGST Rules, 2017:

Rule 61. Form and manner of furnishing of return –

(1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 or an Input Service Distributor or a non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in Form GSTR 3 B electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under-

(i) Sub-section (1) of section 39, for each month, or part thereof, on or before the twentieth day of the month succeeding such month;

(ii) Proviso to sub-section (1)

(2) Every registered person required to furnish return, under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fee or any other amount payable under the Act or the provisions of this chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in Form GSTR 3B.

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7.4 Section 50 of CGST Act, 2017:

Section 50 - Interest on Delayed Payment of Tax

(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate not exceeding eighteen per cent, as may be notified by the Government on the recommendations of the Council.

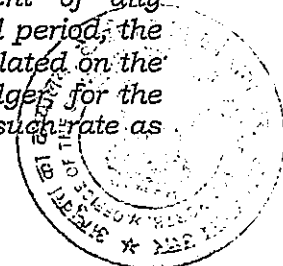
(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

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7.5 Rule 88B of CGST Rules, 2017:

[Rule 88B. Manner of calculating interest on delayed payment of tax.-

(1) In case, where the supplies made during a tax period are declared by the registered person in the return for the said period and the said return is furnished after the due date in accordance with provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, the interest on tax payable in respect of such supplies shall be calculated on the portion of tax which is paid by debiting the electronic cash ledger for the period of delay in filing the said return beyond the due date, at such rate as may be notified under sub-section (1) of section 50.



7.6 Section 73 (1) of CGST Act, 2017:

Section 73 - Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful-misstatement or suppression of facts

(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 for any reason, other than the reason of fraud or any wilful-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 leviable under the provisions of this Act or the rules made thereunder.

7.7 Section 122 of CGST Act, 2017:

Section 122. Penalty for certain offences.-

(1)

(2) Any registered person who supplies any goods or services or both on which any tax has not been paid or short-paid or erroneously refunded, or where the input tax credit has been wrongly availed or utilised,-

(a) for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty of ten thousand rupees or ten per cent. of the tax due from such person, whichever is higher;

(b) for reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty equal to ten thousand rupees or the tax due from such person, whichever is higher.

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7.8 Section 20 of IGST Act, 2017:

Section 20. Application of provisions of Central Goods and Services Tax Act. -

Subject to the provisions of this Act and the rules made thereunder, the provisions of Central Goods and Services Tax Act relating to,-

.....

(ix) payment of tax;

.....

(xxv) miscellaneous provisions including the provisions relating to the imposition of interest and penalty,

.....

shall, mutatis mutandis, apply, so far as may be, in relation to integrated tax as they apply in relation to central tax as if they are enacted under this Act."

8. From the discussions made supra, it appeared that the said taxpayer have paid the net tax in cash amounting to Rs. 5,93,99,565/- (IGST - Rs. 18,06,371/-, CGST - Rs.1,17,38,239/-, SGST - Rs. 4,58,54,955/-) from their



electronic cash ledger, on a date later than the due date, therefore, the said taxpayer have deliberately failed to discharge their GST liability on or before the due date of GST payment. Thus, it appeared that the said delayed payment of GST totally amounting to Rs. 5,93,99,565/- is required to be demanded from the said taxpayer under Section 73 (1) of the CGST Act, 2017 read with similar provisions of the Gujarat GST Act, 2017 read with Section 20 of the IGST Act, 2017. However, the said taxpayer have already paid the entire tax amount in their delayed filed GSTR-3B return for the respective period. Therefore, the said amount of tax paid by the said taxpayer after due date is required to be adjusted and appropriated towards the proposed demand of GST. Further it appeared that the interest amounting to Rs. 24,37,117/- (IGST – Rs. 24,821/-, CGST-Rs.4,99,196/-, SGST – Rs.19,13,100/-) on the delayed payment of tax amounting to Rs. 5,93,99,565/- by the said taxpayer is liable to be recovered/demanded under the provision of Section 50(1) of the CGST Act.

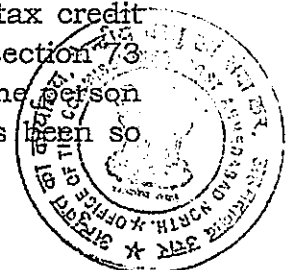
9. In view of the above, A Show Cause Notice No.- GST/15-107/OA/2023-24 dated 29.01.2024 has been issued to M/s. New Swan Multitech Limited, having their principal place of business at Plot No. 351P, Vithlapur Mandal Road, Vithlapur, Tal - Mandal, Ahmedabad, Gujarat, 382120 as to why:-

- (i) The amount of Rs. 5,93,99,565/- (IGST – Rs.18,06,371/-, CGST-Rs.1,17,38,239/-, SGST – Rs.4,58,54,955/-)(Rupees Five Crore Ninety Three Lakhs Ninety Nine Thousand Five Hundred Sixty Five only) not paid within the prescribed time limit should not be demanded and recovered from them, under the provisions of Section 73(1) of the CGST Act, 2017 read with Section 73(1) of Gujarat GST Act, 2017 read with Section 20 of IGST Act, 2017;
- (ii) Since the said tax amount mentioned at (i) above has already been paid by them then the same should not be appropriated against aforesaid demand;
- (iii) Interest amount of Rs.24,37,117/- (IGST – Rs. 24,821/-, CGST-Rs.4,99,196/-, SGST – Rs.19,13,100/-) (Rupees Twenty Four Lakhs Thirty Seven Thousand One Hundred Seventeen Only) on delayed payment of GST as demanded at (i) should not be charged and recovered under Section 50 (1) of the CGST Act, 2017 read with Section 50 (1) of Gujarat GST Act, 2017 read with Section 20 of IGST Act, 2017.
- (iv) Penalty should not be imposed on them under Section 73(1) of CGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 read with similar provisions of Gujarat GST Act, 2017 read with Section 20 of IGST Act, 2017.

DEFENCE REPLY

10. M/s. New Swan Multitech Limited submitted their reply to the SCN vide their submission letter dated 20.03.2024 wherein he stated that:-

- (i) GST officers has issued show cause notices u/s 73 or 74 of the CGST Act in Form DRC- 01. Sections 73 and 74 talk about the determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized. Subsection (1) of both sections i.e. section 73 and 74 stipulates that the Proper officer 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 utilised 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 leviable under the provisions of this Act or the rules made thereunder. The extracts of provisions of Section 73(1) is reproduced as under-

"(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 utilised for any reason, other than the reason of fraud or any wilful-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 utilised 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 leviable under the provisions of this Act or the rules made thereunder."

(ii) The Show Cause Notice and it's Summary in DRC-01 is issued in accordance with Rule 142(1) of the Central Goods and Services tax Rule, 2017 which is also reproduced as under-

"(1) The Proper officer shall serve, along with the

(a) notice issued under section 52 or section 73 or section 74 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130, a summary thereof electronically in FORM GST DRC-01,

(5) A summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 shall be uploaded electronically in FORM GST DRC-07, specifying therein the amount of tax, interest and penalty, as the case may be, payable by the person concerned.

(6) The order referred to in sub-rule (5) shall be treated as the notice for recovery."

That from the combined reading of section 73 and rule 142 it can be concluded that notice form DRC-01 can only be issued in case where tax has not been paid or short paid or ITC has been wrongly avail or utilised or refund has been erroneously taken. Further rule 142 also does not contain any provision for issue of notice in Form DRC-01 for recovery of interest prescribed under section 50.

(iii) As regard, issue demand of interest under DRC 01, they relied upon on the judgment of *Rajkamal Builder Infrastructure Private Limited Through Director Mahendra H Patel v/s Union of India [2021] 34 TAXLOK.COM 078 (Gujarat)* and requested to drop the DRC 01 and also no penalty is leviable.

(iv) Further, they submitted that calculation made by the data mentioned in the notice is not properly calculated. Because the taxpayer has deposited the tax in cash ledger in installment, that is before filing of return. Because GSTIN system never allowed to file GST 3B with Payable amount. And due to financial crises taxpayer has deposited tax late and in installments.



However, department has calculated the interest from the date of filing GSTR-3B and not provided the benefit of prior cash ledger balance which was duly available with department. A detailed calculation of the interest is enclosed alongwith cash ledger of concerned period herewith.

(v) Further, they submitted that recently Hon'ble Hight Court of Madras in case of *Infac india pvt ltd v/s Deputy Commissioner, Office of The Deputy Commissioner of GST and Central Excise, Chennai [2023] 64 TAXLOK.COM 107 (Madras)* has accepted the version of taxpayer regarding balance available in the cash Ledger and Interest Calculation thereon. It is therefore requested that kindly accept the revised calculation made on the basis of cash ledger balance.

(vi) M/s. New Swan Multitech Limited submitted that as they have already paid the complete tax during the year in respective GSTR-3B, and there was no provision available in the portal to calculate the interest, moreover GST Act was new Act that time. Amendment in the GST Act as well as taxpayer beneficial notifications and circular were issued many times. And in many circulars/notification complete waiver of late fee etc. provided to the taxpayer but no refund provided if already paid by any taxpayer was making taxpayer confused about the provisions of the act. However, the taxpayer has already paid the all tax. Therefore, no penalty should be sought under section 122(2) of GST Act for interest. However, in case of any adverse view kindly allow them to pay demand in installment subject to no penalty

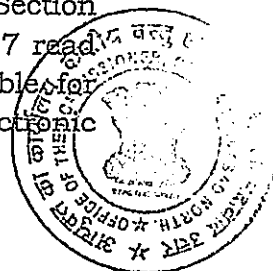
PERSONAL HEARING

11. In the instant case, Personal Hearings were given to M/s. New Swan Multitech Limited on 14.03.2024, 20.03.2024 and 22.04.2024. Shri Kishan Patel, accountant and authorized representative of M/s. New Swan Multitech Limited appeared on 22.04.2024 and re-iterated written submission dated 20.03.2024 and requested to decide the SCN on merits.

DISCUSSION AND FINDINGS

12. In the instant case, I have carefully gone through the Show Cause Notice, reply to the Show Cause Notice, facts of the case on record and other submissions made by M/s. New Swan Multitech Limited and find that the Show Cause Notice dated 29.01.2024 alleged that during the period from April-18 to March-19, the said taxpayer had paid net tax in cash amounting to Rs. 5,93,99,565/- (IGST – Rs. 18,06,371/-, CGST – Rs.1,17,38,239/-, SGST – Rs. 4,58,54,955/-) from their Electronic cash ledger on a date later than the due date specified under Section 39(1), Section 39(7) of CGST Act 2017 read with Rule 61 of CGST Rules 2017.

13. I further find that the Show Cause Notice dated 29.01.2024 alleged that as the said taxpayer filed their GSTR-3B returns for the F.Y. 2018-19 after the due date as prescribed under Section 39 of CGST Act, 2017 and as extended under various notifications and accordingly, as per the provisions of Section 50 (1) of CGST Act, 2017 read with similar provisions of GGST Act, 2017 read with Section 20 of IGST Act, 2017 and further read with Rule 88B of CGST Rules, 2017 read with similar provisions of GGST Rules, 2017, the said taxpayer is liable for demand of interest liability on delayed payment of tax made through electronic cash ledger. Details of the same are tabulated below:-



Period	Due date of filing return (GSTR-3B)	Filing date	Delay in days	Tax amount paid in cash (Rs.)			Total Tax amount paid in Cash (In Rs.)	Interest (In Rs.)			Total Interest (In Rs.)
				IGST	CGST	SGST		IGST	CGST	SGST	
Apr-18	22-05-2018	31-08-2018	101	4560	1834030	7655686	9494276	227	91350	381316	472893
May-18	20-06-2018	31-08-2018	72	0	1851436	2367372	4218808	0	65739	84058	149797
Jun-18	20-07-2018	31-08-2018	42	0	2050837	6562090	8612927	0	42478	135916	178394
Jul-18	24-08-2018	25-10-2018	62	0	0	4599266	4599266	0	0	140624	140624
Aug-18	20-09-2018	26-02-2019	159	0	1678654	4681468	6360122	0	131625	367078	498703
Sep-18	25-10-2018	26-02-2019	124	9540	1316846	5257336	6583722	583	80526	321490	402599
Oct-18	20-11-2018	26-02-2019	98	1272	1289884	5983133	7274289	61	62339	289157	351557
Nov-18	20-12-2018	26-02-2019	68	4800	21360	3251657	3277817	161	716	109042	109919
Dec-18	20-01-2019	26-02-2019	32	0	18797	18797	37594	0	343	343	686
Jan-19	20-03-2019	01-04-2019	12	2034	883419	4685174	5570627	32	13941	73936	87909
Feb-19	20-03-2019	01-04-2019	12	0	56606	56606	113212	0	335	335	670
Mar-19	23-04-2019	20-05-2019	27	1784165	736370	736370	3256905	23756	9805	9805	43366
Total interest liability				1806371	11738239	45854955	59399565	24820	499197	1913100	2437117

14. However, M/s. New Swan Multitech Limited has relied upon the judgment of *Rajkamal Builder Infrastructure Private Limited Through Director Mahendra H Patel v/s Union of India [2021] 34 TAXLOK.COM 078 (Gujarat)* and submitted that DRC 01 cannot be issued for recovery of interest prescribed under section 50 of CGST Act 2017. Further, they submitted that net interest liability comes to only Rs. 23,81,485/- instead of Rs. 24,37,117/- as they have deposited the tax in cash ledger in installment prior filing of GSTR 3B and department not provided benefit of prior cash ledger balance. In this regard, they relied upon the judgment of *Infac india pvt ltd v/s Deputy Commissioner, Office of The Deputy Commissioner of GST and Central Excise, Chennai [2023] 64 TAXLOK.COM 107 (Madras)*.

15. In the backdrop of the aforesaid fact, it would be relevant to quote some of the provisions of CGST ACT, which are as under:-
Section 39 of the CGST Act, 2017:

Section 39. Furnishing of returns.-

(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, in such form and manner as may be prescribed, a return electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars as may be prescribed, on or before the twentieth day of the month, succeeding such calendar month or part thereof.

(2) to (6)

(7) Every registered person, who is required to furnish a return under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return.

.....

Rule 61 of CGST Rules, 2017:

Rule 61. Form and manner of furnishing of return -

(1) Every registered person other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 or an Input Service Distributor or a



non-resident taxable person or a person paying tax under section 10 or section 51 or, as the case may be, under section 52 shall furnish a return in Form GSTR 3B electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner, as specified under-

(i) Sub-section (1) of section 39, for each month, or part thereof, on or before the twentieth day of the month succeeding such month:

(ii) Proviso to sub-section (1)

(2) Every registered person required to furnish return, under sub-rule (1) shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fee or any other amount payable under the Act or the provisions of this chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in Form GSTR 3B.

.....

7.4 Section 50 of CGST Act, 2017:

Section 50 - Interest on Delayed Payment of Tax

(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate not exceeding eighteen per cent, as may be notified by the Government on the recommendations of the Council.

(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

.....

7.5 Rule 88B of CGST Rules, 2017:

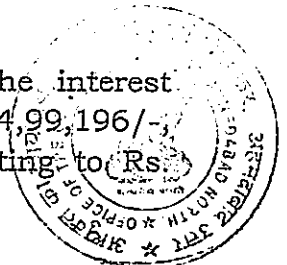
[Rule 88B. Manner of calculating interest on delayed payment of tax.-

(1) In case, where the supplies made during a tax period are declared by the registered person in the return for the said period and the said return is furnished after the due date in accordance with provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, the interest on tax payable in respect of such supplies shall be calculated on the portion of tax which is paid by debiting the electronic cash ledger, for the period of delay in filing the said return beyond the due date, at such rate as may be notified under sub-section (1) of section 50.

.....

16. I find that the said taxpayer had paid the net tax in cash amounting to Rs. 5,93,99,565/- (IGST – Rs. 18,06,371/-, CGST – Rs.1,17,38,239/-, SGST – Rs. 4,58,54,955/-) from their electronic cash ledger, on a date later than the due date, therefore, the said taxpayer have deliberately failed to discharge their GST liability on or before the due date of GST payment. Thus, the said delayed payment of GST totally amounting to Rs. 5,93,99,565/- is required to be demanded from the said taxpayer under Section 73 (1) of the CGST Act, 2017 read with similar provisions of the Gujarat GST Act, 2017 read with Section 20 of the IGST Act, 2017. However, the said taxpayer have already paid the entire tax amount in their delayed filed GSTR-3B return for the respective period. Therefore, the said amount of tax paid by the said taxpayer after due date is required to be adjusted and appropriated towards the proposed demand of GST.

17. Further, I find that the said taxpayer has not paid the interest amounting to Rs. 24,37,117/- (IGST – Rs. 24,821/-, CGST-Rs.4,99,196/-, SGST – Rs.19,13,100/-) on the delayed payment of tax amounting to Rs.



5,93,99,565/- during F.Y. 2018-19. In this regard, I have gone through party's submission and find that as per the provisions of Sections 39(1) of the Central Goods and Services Act, 2017 ('CGST Act') and the Gujarat State Goods and Services Tax Act, 2017 ('SGST Act') (collectively 'Act'), the supplier has to file their GSTR 3B returns before the 20th day of each month or the extended time period. Further, as per the provisions of Sections 39(7) of the Act, the supplier has to pay tax not later than the last date on which they were required to furnish their returns i.e. the date of payment of tax to the government is the date of filing of GSTR-3B in which there is payment of tax liability. It is very settled law that Tax(CGST/SGST/IGST) to be deemed as paid to the government exchequer account only when the cash ledger/credit ledger is debited in the GSTR-3B, mere deposit of the amount in the Electronic Cash Ledger is not be deemed as payment of tax to the government exchequer account. Electronic Cash Ledger is an e-wallet where cash can be deposited at any time by creating the requisite Challans and deposit in the Electronic Cash Ledger, does not amount to payment of the tax liability.

18. Further, I find that tax liability gets discharged only upon filing of GSTR 3B return, the last date of which is 20th of the succeeding month on which the tax is due and even though GSTR-3B return can be filed prior to the last date and such tax liability can be discharged on its filing, but mere deposit of amount in the Electronic Cash Ledger on any date prior to filing of GSTR-3B return, does not amount to payment of tax due to its State exchequer. A combined reading of Section 39 (7), 49 (1) and Section 50(1) read with its proviso and Rule 61(2) also confirms this position. Rule 61(2) provides that 'every registered person required to furnish return under Sub-Rule (1) shall subject to provisions of Section 49, discharged his liability towards tax, interest, penalty, fee or any other amount payable under the Act or under the provisions of Chapter by debiting the Electronic Cash Ledger or Credit Ledger and include the details in the return in the form GSTR 3B. Therefore, discharge of tax liability is simultaneous with the filing of GSTR 3B return under the scheme of GST regime and the provisions of GST Act intended to ensure seamless flow of movement of goods and services and payment of tax by the registered persons in the form prescribed through a digital mode maintained by GSTIN. The contention of the petitioner of having discharged the tax liability by mere deposit in the Electronic Cash Ledger prior to the due date of filing of GSTR-3B return would be against the scheme of GST Act.

19. On subject issue, the said taxpayer relied upon the judgment of *Infac india pvt ltd v/s Deputy Commissioner, Office of The Deputy Commissioner of GST and Central Excise, Chennai [2023] 64 TAXLOK.COM 107 (Madras)*. Ongoing through said judgement, I find that the above judgement cited by the said taxpayer is related to refund and said case is rendered in a different fact situation. Hence, the same is not applicable to the present case. On subject issue, I relied upon on the judgement of High Court of Jharkhand in *RSB Transmissions India Limited Vs Union of India, W.P (T) No. 23 of 2022* wherein Hon'ble High Court has held that liability to pay interest arises on delayed filing of GSTR-3B return and debit of tax due from the Electronic Cash Ledger. Any deposit in the Electronic Cash Ledger prior to the due date of filing of GSTR 3B return does not amount to discharge of tax liability on the part of the registered person. Relevant para of said judgement is reproduced below for reference:-

"15. A combined reading of Section 49(1) of CGST Act, 2017 and Rule 87 (6) and (7) of CGST Rules, 2017 both go to show that such deposit does not mean that the amount is appropriated towards the Government exchequer. On other



hand other, a bare reading of sub-section (3) of Section 49 indicates that such amount available in the Electronic Cash Ledger is used for making payment towards tax, interest, penalty, fees or any other amount under the provisions of the Act and the Rules in the manner prescribed and subject to such conditions as may be prescribed. As per sub-section (4), the amount available in the Electronic Credit Ledger may be used for making any payment towards output tax under this Act or IGST Act in the manner prescribed and subject to the conditions. Explanation to sub-section (11) of Section 49 also makes it clear that the date of credit to the amount of Government in the authorized Bank shall be deemed to be the date of deposit in the Electronic Cash Ledger. The deposit in the Electronic Cash Ledger, therefore, does not amount to payment of the tax liability. If the scheme of the Act and the relevant provisions of Section 39(7) is read in conjunction with the manner of payment of tax prescribed under Section 49, it is clear that any registered person can pay the tax not later than the last date on which he is required to furnish such return. But on filing of GSTR-3B only, the amount lying in his Electronic Cash Ledger is debited towards payment of tax, interest or tax liability. Under the scheme of the Act, no person can make payment of tax prior to filing of GSTR 3B return, though such deposits may be made or are lying in his Electronic Cash Ledger. Tax liability gets discharged only upon filing of GSTR 3B return, the last date of which is 20th of the succeeding month on which the tax is due and even though GSTR-3B return can be filed prior to the last date and such tax liability can be discharged on its filing, but mere deposit of amount in the Electronic Cash Ledger on any date prior to filing of GSTR-3B return, does not amount to payment of tax due to its State exchequer. The expression 'deposit' used in Section 49(1) and the expression 'may be used' in Section 49(3) leave no room of doubt in this regard. Further, a bare reading of the proviso to Section 50, which has been introduced by amendment in the Finance Act, 2019 and made retrospectively effective from 1st July, 2017, also goes to show that the interest on tax payable during the tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of Section 39, (except where such return is furnished after commencement of any proceeding under Section 73 or Section 74 in respect of the said period), shall be payable on that portion of the tax which is paid by debiting the Electronic Cash Ledger. This again goes to show that only on filing of GSTR-3B return, the debit of the tax dues is made from Electronic Cash Ledger and any amount lying in deposit in the Electronic Cash Ledger prior to that date does not amount to discharge of tax liability. A combined reading of Section 39 (7), 49 (1) and Section 50(1) read with its proviso and Rule 61(2) also confirms this position. Rule 61(2) provides that 'every registered person required to furnish return under Sub-Rule (1) shall subject to provisions of Section 49, discharged his liability towards tax, interest, penalty, fee or any other amount payable under the Act or under the provisions of Chapter by debiting the Electronic Cash Ledger or Credit Ledger and include the details in the return in the form GSTR 3B.' Therefore, discharge of tax liability is simultaneous with the filing of GSTR 3B return under the scheme of GST regime and the provisions of GST Act intended to ensure seamless flow of movement of goods and services and payment of tax by the registered persons in the form prescribed through a digital mode maintained by GSTIN. The contention of the petitioner of having discharged the tax liability by mere deposit in the Electronic Cash Ledger prior to the due date of filing of GSTR-3B return would be against the scheme of GST Act and would make the working of GST regime unworkable. It can also be understood in a different way. There is no time prescribed for deposit of cash in the Cash Ledger. It, in fact, is just an e-wallet where cash can be deposited at any time by creating the requisite Challans. Since, the amount lies deposited in the Electronic Cash Ledger, a registered assessee can claim its refund any time, following the procedure prescribed under the Act and the Rules. Of course, while making refund from the Electronic Cash Ledger, the proper officer has to satisfy whether any outstanding tax liability remains to be discharged by the person concerned. The computation of interest liability is dependent upon the delay in filing of returns beyond the due date. The tax payer can



claim refund under Section 54 of CGST Act at any point of time in accordance with the provisions of the Act. There is a distinction, so far as ITC available in the Electronic Credit Ledger and Electronic Cash Ledger is concerned. As such cash is just in the nature of deposit in the Electronic Cash Ledger, whereas the ITC is available in favour of the assessee on account of tax already paid. Therefore, certain distinction has been made under Section 50 of CGST Act as regards the computation of interest only on that portion of the tax paid after due date of filing of return under Section 39(7) of the Act by debiting the Electronic Cash Ledger.

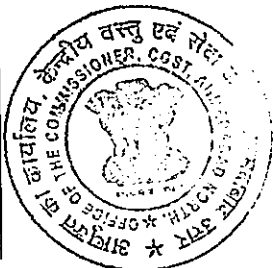
16. The aforesaid mechanism is the only manner in which provisions of Section 39 (7) relating to furnishing of returns read with Section 49 relating to payment of tax, Section 50 relating to computation of interest and Rule 62 (1) and Rule 87 (6) and (7) can be harmoniously interpreted. If such interpretation is accorded, the contention of the petitioner that the interest so levied against the petitioner is in the nature of penalty is not worth acceptance. The decision of Delhi High Court in the case of **Prannoy Roy (Supra)** dealing with altogether different provisions of the Income Tax Act cannot be borrowed while interpreting the provisions of CGST Act enacted under Article 246A to give effect to the principles of cooperative federalism in sphere of Indirect Tax regime. The contentions raised by the petitioner that interest cannot be levied upon delayed filing of return but only on delayed payment of tax, stands duly answered by virtue of the discussions made above and the reasons recorded.

17. Since the issue raised herein involves pure questions of law based on interpretation of the relevant provisions of CGST Act on undisputed facts, we are agreeable to the proposition advanced by learned senior counsel for the petitioner relying upon the case of **Magadh Sugar & Energy Ltd (Supra)** that the writ petition is maintainable. Applying the principles of interpretation as has been laid down by the Apex Court such as in the case **J.K. Synthetics Limited (supra)** and **Dwarka Prasad (Supra)**, we have no hesitation in holding that the liability to pay interest arises on delayed filing of GSTR-3B return and debit of tax due from the Electronic Cash Ledger. Any deposit in the Electronic Cash Ledger prior to the due date of filing of GSTR 3B return does not amount to discharge of tax liability on the part of the registered person. Since the petitioner herein filed its return after some delay for the period July, 2017, October, 2017, November, 2017 and March, 2018 i.e. GSTR-3B return were filed after 20th day of the succeeding month for which the tax was due, the Revenue has rightly computed the interest on such delayed payment and requested the petitioner to pay the differential amount of Rs. 13,23,782.99. Since the petitioner has duly discharged his liability towards interest by making payment of total amount and filing Form DRC-03, no case of refund of such amount arises. The question posed at the outset is answered accordingly. Writ petition is dismissed."

20. In view of the above, I find that the said taxpayer is liable to pay interest under the provisions of Sections 50(1)&(2) of the Central Goods and Services Tax Act, 2017:-

(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council:

¹Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.]



(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

21. Therefore, the said taxpayer has contravened the provisions of Sections 39(7) of the Central Goods and Services Tax Act, 2017 read with provision of Section 39(7) of the State Goods and Service Tax Act, 2017 and the provisions of Rules 85(3) and Rule 87 of the CGST Rules, 2017 and the provision of Rule 85(3) and Rule 87 of the SGST Rules, 2017 by not making payments for the months from April 18 to March 2019 within the prescribed due dates. Thus, I hold that M/s. New Swan Multitech Limited is liable to pay total interest amounting to Rs.24,37,117/- (IGST – Rs. 24,821/-, CGST-Rs.4,99,196/-, SGST – Rs.19,13,100/-) (Rupees Twenty Four Lakhs Thirty Seven Thousand One Hundred Seventeen Only) on the delayed payment of tax amounting to Rs. 5,93,99,565/- under the provisions of Sections 50(1) of the Central Goods and Services Tax Act, 2017 and Section 50(1) of the State Goods and Service Tax Act, 2017.

22. Now, coming to next limb regarding imposition of penalty under the provisions of Section 73(1) read with Section 122(2) of the CGST Act, 2017. I find from facts of case elaborated in the notice that the demand of delay payment of tax has been proposed by invoking the provisions of Section 73 of the CGST Act, 2017 and penalty has been proposed under the provisions of Section 122(2) of the CGST Act, 2017. Before going ahead, it would be pertinent to look into the provisions of Section 122(2) of CGST Act, 2017 first, the same is reproduced as under:-

"Section 122 (2):- Any registered person who supplies any goods or services or both on which any tax has not been paid or short-paid or erroneously refunded, or where the input tax credit has been wrongly availed or utilised,-

(a) for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty of ten thousand rupees or ten per cent. of the tax due from such person, whichever is higher;

(b) for reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty equal to ten thousand rupees or the tax due from such person, whichever is higher. "

23. On plain reading of the above provisions, it is evident that clause (a) of the Section 122(2) of the Act, speaks about the penalty commensurate to Section 73(1) of the Act for contraventions of provisions of the Act. Looking to the facts of the case, delay payment of tax has been soundly established in the instant case. Accordingly, they have made themselves liable for penalty under Section 73(1) of CGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017. I further, find that M/s. New Swan Multitech Limited has relied upon the judgment of *Rajkamal Builder Infrastructure Private Limited Through Director Mahendra H Patel v/s Union of India [2021] 34 TAXLOK.COM 078 (Gujarat)* and submitted that DRC 01 cannot be issued for recovery of interest only prescribed under section 50 of CGST Act 2017. In this regard, I find that said judgement is not applicable in here as in present case DRC 01 is issued for demand of duty under Section 73(1) along with interest under Section 50 of CGST Act. Further, I also find that Hon'ble HC, Jharkhand in the matter of *Mahadeo Construction Co.[WPT 3517 OF 2019 dated 21.04.2020]* held that no interest liability under Section 50 of CGST Act 2017 can be determined without initiating any adjudicatory process either under Section 73 or 74 of the CGST Act.

24. In view of the above discussion and findings, I pass the order as under

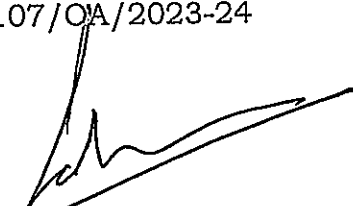


- ORDER -

- (i) I confirm the demand of tax amount of Rs. 5,93,99,565/- (IGST - Rs.18,06,371/-, CGST- Rs.1,17,38,239/-, SGST - Rs.4,58,54,955/-) (Rupees Five Crore Ninety Three Lakhs Ninety Nine Thousand Five Hundred Sixty Five only) not paid by the said taxpayer within the prescribed time limit specified under sub section 7 of Section 39 of CGST ACT 2017 and order to recover the same from M/s. New Swan Multitech Limited under the provisions of Section 73(9) of the CGST Act, 2017 read with Section 73(9) of Gujarat GST Act, 2017 read with Section 20 of IGST Act, 2017.
- (ii) As the GST amount of Rs. 5,93,99,565/- (IGST - Rs.18,06,371/-, CGST- Rs.1,17,38,239/-, SGST - Rs.4,58,54,955/-) (Rupees Five Crore Ninety Three Lakhs Ninety Nine Thousand Five Hundred Sixty Five only) has already been paid by M/s. New Swan Multitech Limited, I order to appropriate the same against the confirmed demand at (i) above.
- (iii) I order to recover Interest amounting to Rs.24,37,117/- (IGST - Rs. 24,821/-, CGST-Rs.4,99,196/-, SGST - Rs.19,13,100/-) (Rupees Twenty Four Lakhs Thirty Seven Thousand One Hundred Seventeen Only) by holding the liability of interest on confirmed demand mentioned at (i) above under Section 50(1) of the Central Goods and Services Tax Act, 2017 read with Section 50(1) of the Gujarat GST Act, 2017 and Section 20 of the IGST Act, 2017;
- (iv) I impose penalty of Rs. 59,39,956/- (Rupees Fifty Nine Lakhs Thirty Nine Thousand Nine Hundred Fifty Six only) on M/s. New Swan Multitech Limited under Section 73(9) of CGST Act, 2017 read with Section 122(2)(a) of CGST Act, 2017 read with similar provisions of Gujarat GST Act, 2017 read with Section 20 of IGST Act, 2017.

25. Accordingly, the Show Cause Notice No.- GST/15-107/OA/2023-24 dated 29.01.2024 is disposed off in above terms.




(Lokesh Damor)
Additional Commissioner,
Central Excise & CGST,
Ahmedabad North.
Date: 22.04.2024

BY SPEED POST/ BY HAND

F.No. GST/15-107/OA/2023-24

To
M/s. New Swan Multitech Limited,
GSTIN: 24AAECN6137C1ZT,
Plot No. 351P, Vithlapur Mandal Road,
Vithlapur, Tal - Mandal,
Ahmedabad, Gujarat - 382120

Copy to:-

1. The Commissioner, Central GST & Central Excise, Ahmedabad North.
2. The DC/AC, CGST & Central Excise, Division-III (Sanand), Ahmedabad North.
3. The Superintendent, Range-II, Division-III (Sanand), CGST & Central Excise, Ahmedabad North, for generating and uploading DRC- 07 on the portal in terms of DSR advisory No.01/2018 dated 26.10.2018 and Instruction No. 04/2023-GST dated 23.11.2023.
- ✓ 4. The Superintendent (System), CGST & Central Excise, Ahmedabad North for uploading the order on website.
5. Guard File.

