



सत्यमेव जयते

प्रधान आयुक्त का कार्यालय,
Office of the Principal Commissioner,
केंद्रीय जीएसटी अहमदाबाद दक्षिण आयुक्तालय
Central GST , Commissionerate- Ahmedabad South,
छठी मंजिल, अम्बावाड़ी अहमदाबाद ३८००१५.
6th Floor, GST Bhavan, 380015



फा.सं. CGST/4-74/O&A/Piyush/22-23

DIN-20221164WS000061616F

आदेश की तारीख: Date of Order: 17.11.2022

जारी करने की तारीख: Date of Issue: 17.11.2022

द्वारा पारित /Passed by: Shri T.G.Rathod , Additional Commissioner

मूल आदेश सं./Order-In-Original No.: 34 /CGST/Ahmd-South/ADC/ TGR/2022-23

यह प्रति उस व्यक्ति)यों (को ,जिसके)जिनके (लिए यह आदेश जारी किया गया है ,उसके)उनके (व्यक्तिगत उपयोग के लिए निःशुल्क प्रदान की जाती है ।

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यदि कोई व्यक्ति इस आदेश से स्वयं को असंतुष्ट अनुभव करता है, तो वह इस आदेश के विरुद्ध आयुक्त)अपील ,(केन्द्रीय जीएसटी ,केन्द्रीय जीएसटी भवन ,आंबावाड़ी ,अहमदाबाद- 15को प्रारूप इ.ए.-1 में अपील कर सकता है । उक्त अपील पक्षकार पर आदेश तामील होने अथवा अथवा उसे डाक द्वारा प्राप्त करने की तारीख से दो माह के भीतर दाखिल की जानी चाहिए । इसपर रुपए -/2.00केवल का न्यायालय शुल्क टिकट लगा होना चाहिए ।

Any person deeming himself aggrieved by this Order may appeal against this order in Form **S.T.4** to Commissioner (Appeals), Central GST, Central GST Bhavan, Near Government Polytechnic, Ambawadi, Ahmedabad -15 within sixty days from date of its communication. The appeal should bear a court fee stamp of Rs.2.00/- only.

उक्त अपील दो प्रतियों में प्रारूप सं .इ.ए 1-में दाखिल की जानी चाहिए । उसपर केन्द्रीय उत्पाद शुल्क)अपील (नियमावली 2001 ,के नियम 3के उपबंधों के अनुसार अपीलकर्ताओं जद्वारा हस्ताक्षर किए जाने चाहिए । इसकेसाथ निम्नलिखित को संलग्न किया जाए :

The Appeal should be filed in form No. S.T-4 in duplicate. It should be filed by the appellants in accordance with provisions of Rule 108 of the CGST Rules 2017. It shall be accompanied with the following:

उक्त अ की प्रति ।

Copy of the aforesaid order.

निर्णय की दो प्रतियाँ)उसमें से एक उस आदेश की प्रमाणित प्रतिलिपि होनी चाहिए जिसके विरुद्ध अपील की गई है (अथवा उक्त आदेश की अन्य प्रति जिसपर रु -/2.00का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए ।

Copies of the Decision (one of which at least shall be certified copy of the order appealed against) or copy of the said Order bearing a court fee stamp of Rs. 2.00/-.

इस आदेश के विरुद्ध आयुक्त)अपील (में शुल्क के 7.5% जहां शुल्क एवं जुर्माना का विवाद है अथवा जुर्माना जहां शिर्फ जुर्माना के बारे में विवाद है उसका भुक्तान करके अपील की जा सकती है ।

An appeal against this order shall lie before the Commissioner (Appeal) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."

BRIEF FACTS OF THE CASE:-

M/s. Piyushkumar Khumchand Jain, Situated at 901/B, Satkar Complex, B/H Swagat Complex, Nr.Lalbunglow, C.G.Road, Ahmedabad,380009 at (hereinafter referred to as the said "Tax Payer") are engaged in the manufacture/providing service of 'Wholesale Business'. They were registered with the Central Excise and Service Tax Department having Service Tax Registration No. ADFPJ4203NEI003/ ADFPJ4203NST001 and at present holding GSTIN 24ADFPJ4203N1ZP. The said Tax Payer filed TRAN-1 on No Record Found and has taken transitional credit of Central Excise/Service Tax amounting to Rs. 1,09,52,229/- in their electronic Credit ledger under Section 140 of the CGST Act, 2017.

2. In terms of Section 140 of the CGST Act, 2017 a registered person is allowed to take Cenvat credit of eligible duties carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law within such time and in such manner as may be prescribed subject to the conditions specified therein. Further the registered person shall not be allowed to take credit unless the said credit was admissible as CENVAT credit under the existing law and is also admissible as input tax credit under the Act.

2.1 In terms of Section 16 of the CGST Act, 2017, the tax payers are required to possess and produce the documents for verification, whenever called for by the Department. In the absence of the same, admissibility of the credit cannot be ascertained/established.

3. In order to ascertain/verify the admissibility of the transitional credit of **Rs.1,09,52,229/-**, the Tax Payer was requested to submit the documents based on which they have availed the said transitional credit in TRAN-1 vide letter F.No. CGST/WS0604/TRAN VERIFICATOIN/P-1/8/2019-20 dated 03.01.2020 subsequent to which reminders/email were issued for said information. However, in-spite of repeated request the taxpayer did not submit the required documents for verifying the admissibility of transitional credit claimed by them. In absence of the required documents, it was not possible to ascertain the admissibility of transactional credit claimed by them. Therefore, the taxpayer was issued an intimation letter dated 03.09.2021 in Form GST DRC 01A of the tax ascertained being payable under Section 73(5)/74(5) of the CGST Act,2017 read with Rule 142(1A) of the CGST Rules, 2017 amounting to **Rs.1,09,52,229/-**.

4. As the Taxpayer failed to submit the required documents, admissibility or genuineness of the credit could not be verified. Therefore, it appeared that the transitional credit amounting to **Rs. 1,09,52,229/-** availed by them is not admissible to them and the same is required to be recovered from them under the provisions of Section 73(1) of the CGST Act, 2017 read with Rule 121 of the CGST Rules, 2017 along with applicable interest under Section 50 of the CGST Act, 2017.

5. It further appeared that by not providing the documents called for, the Taxpayer has intentionally suppressed the information from the department. Thus, the Taxpayer appeared to have violated the provisions of Section 140 of the CGST Act, 2017 and rendered themselves liable for penal action under the provisions of Section 122 (1) (xvii) of CGST Act, 2017.

6. It further appeared that the onus to prove admissibility of the credit availed lies on the taxable person in terms of the Section 155 of the CGST Act, 2017. The taxpayer by not replying to the letter and later on to the intimation issued under Form GST DRC 01A dated 03/09/2021 by not producing the documents before the jurisdiction Range Officer for verifying the genuineness of the credit claimed by them have not discharged the burden to provide the eligibility for claiming the input tax credit as laid down under Section 155 of the CGST Act, 2017.

7. From the evidences on record, it appeared that the taxpayer has taken transitional credit of **Rs. 1,09,52,229/-** without any supporting documents which could establish their eligibility of availing the transitional credit. Therefore the tax credit of Rs.1,09,52,229/- is required to be recovered from the taxpayer under Section 73 of the CGST Act, 2017 alongwith interest and applicable penalty.

8. Therefore a show cause notice F.No. CGST/WS0604/Tran-1/Tran Verification/P-1/8/2019-20 dated 10/09/2021 was issued to the taxpayer M/s. Piyushkumar Khumchand Jain by Assistant Commissioner, CGST Division-VI, Ahmedabad South as to why :-

- 1) The transitional credit of input tax amounting to Rs. 1,09,52,229/- (Rupees One Crore Nine Lac Fifty Two Thousand Two Hundred Twenty Nine Only) wrongly carried forward and utilized by them, should not be demanded and recovered from them, under the

provisions of Section 73(1) of the CGST Act read with the provisions of Rule 121 of the CGST Rules;

- 2) Interest should not be charged and recovered from them under the provisions of Section 50 of the CGST Act; and
- 3) Penalty should not be imposed on them under the provisions of Section 122 (1) (xvii) of the CGST Act on the grounds discussed herein above.

9. A corrigendum to the show cause notice F.No. CGST/WS0604/Tran-1/Tran Verification/P-1/8/2019-20 dated 10/09/2021 was issued under F.No.V/WS06/O&A/SCN-229/2021-22 dated 18/08/2022 by the Assistant Commissioner, CGST Division-VI, Ahmedabad South having his office at 3rd Floor, APM Mall, Seema Hall Road, Ahmedabad making the show cause notice answerable to the Joint Commissioner, Central Goods & Services Tax, Ahmedabad having his office at 6th Floor, Central GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad-380015.12.

DEFENSE SUBMISSION :-

10.1 The taxpayer submitted their defence reply vide letter dated 08/10/2021. The taxpayer in their defence reply quoted the transitional arrangement for Input Tax Credit u/s 140(3) of CGST Act,2017 reproduced hereunder :

*“A registered person, who was not liable to be registered under the existing law, or who was engaged in the manufacture of exempted goods or provision of exempted services, or who was providing works contract service and was availing of the benefit of **Notification No. 26/2012— Service Tax, dated the 20th June, 2012** or a first stage dealer or a second stage dealer or a registered importer or a depot of a manufacturer, shall be entitled to take, in his electronic credit ledger, **credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day subject to the following conditions, namely:-***

- (i) *such inputs or goods are used or intended to be used for making taxable supplies under this Act;*
- (ii) *the said registered person is eligible for input tax credit on such inputs under this Act;*
- (iii) *the said registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of such inputs;*
- (iv) *such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day; and (v) the supplier of services is not eligible for any abatement under this Act.”*

10.2 The taxpayer further submitted that they had taken ITC of Rs.1,09,52,229/- through GST TRAN-1 Form as per section 140(3) of CGST Act,2017, i.e. eligible duties and taxes on goods which were held in stock as on 30/06/2017 and submitted the details of credit taken as under :-

Sr. No.	Particulars	Explanation No.	Amount (Rs.)
1	CVD + SAD of imported goods (As per Annexure-1)	1	72,03,191/-
2	Excise Duty on domestic purchases	2	37,49,038/-

The taxpayer clarified that the amount of **Rs.72,03,191/-** is the amount of ITC claimed through GST Tran-1 form of countervailing duty (CVD) & special additional duty (SAD) on stock of imported goods which was held on 30/06/2017. The taxpayer further clarified the amount of **Rs.37,49,038/-** being the amount of ITC claimed through GST Tran-1 form of excise duty on stock of goods purchased from domestic market. The taxpayer also submitted all the invoices and Bill of entry.

10.3 The taxpayer further submitted that they have Service Tax registration No. ADFPJ4203NST001 and have filed Service Tax returns and have attached the returns as Annexure-3; that they have claimed Cenvat Credit for the services which they have availed; that they have not claimed any Cenvat Credit related to goods; that the list of services on which they have claimed Cenvat Credit alongwith some invoices have been attached as Annexure-4.

10.4 The taxpayer also clarified that they have Central Excise Registration No. ADFPJ4203NXD00 as registered dealer and so they have not claimed any credit in Excise and that they have attached registration certificate as Annexure-5.

PERSONAL HEARING :-

11. The taxpayer was offered personal hearing on 20th October,2022, however no one appeared for personal hearing on the given date. Accordingly, the taxpayer was again offered personal hearing on 04th November,2022 wherein Shri Vishal Mehta, Chartered Accountant appeared on behalf of the taxpayer before the undersigned. He submitted a written submission and reiterated the submissions already made in their defense reply dated 08/10/2021. During the course of personal hearing, Shri Vishal Mehta, Chartered Accountant submitted that they are eligible for the credit and have produced documents, evidences in the form of bills of entry, invoices, etc.

DISCUSSION AND FINDINGS:-

12. I have carefully gone through the facts of the case on record and the submissions made by the noticee. I find that the issue involved in the present show cause notice, is related to admissibility of credit taken in TRAN-1 filed by the noticee. The noticee has taken transitional credit of **Rs. 1,09,52,229/-** under Section 140(3) in Tran-1 return. Out of the said amount of Rs.1,09,52,229/-, the input tax credit of Rs.72,03,191/- purportedly belongs to the amount of CVD and SAD in respect of the stock held as on 30/06/2017

of the goods imported vide 22 Bills of Entry (BoE) which was claimed as TRAN-1 credit. The input tax credit of the remaining amount of Rs.37,49,038/- belongs to the amount of Central Excise duty in respect of the stock held as on 30/06/2017 against the purchase made from domestic market vide 102 invoices.

12.1 Before going into the merits of the case, I take up the submissions made by the taxpayer vide letter dated 08/10/2021 and the written submissions during the course of personal hearing on 04/11/2022. I find that the taxpayer has provided all the documents on which they have claimed the ITC that has been carried forward in the TRAN-1. The taxpayer has submitted copies of all the 22 Bills of entry on which they have taken the ITC and have also submitted copies of all the 102 invoices of purchase made from domestic market. In the present case on hand, I observe that the taxpayer had taken TRAN-1 credit of Rs.1,09,52,229/- in their ITC ledger as CGST credit on 27/12/2017 on the basis of 22 Bills of entry and 102 invoices against the purchase made from domestic market. As per Section 140(3) condition (iii) read with Section 16(2), a registered person must possess the duty paying documents for the ITC which has been carried forward by them.

12.2 The show cause notice for demand of Rs.1,09,52,229/- was issued under Section 73 of the CGST Act, 2017 mainly on the grounds that the taxpayer had not submitted the documents in order to verify the genuineness of the ITC carried forward in TRAN-1. Section 140 of the CGST Act contains elaborate provisions relating to transitional arrangements for ITC. This section provides for a registered person, other than composition taxpayer, to carry forward closing balance of input tax credit under Central Excise and Service Tax Act as CGST and input credit under State VAT Acts as SGST, subject to specified conditions. A registered person, not liable to be registered under the pre-GST law, or who was dealing with exempted goods / services or a first / second stage dealer or a registered importer or a depot of a manufacturer, is also entitled to carry forward credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock. The important conditions prescribed for this are that the said registered person should be in possession of invoice or other prescribed documents, evidencing payment of duty under the existing law in respect of such inputs, which were issued not earlier than twelve months immediately preceding the appointed day (viz. 1 July 2017). The details of Section 140 of the CGST Act 2017 are reproduced hereunder:-

"140. (1) A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, the amount of CENVAT credit carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law in such manner as may be prescribed:

Provided that the registered person shall not be allowed to take credit in the following circumstances, namely:—

- (i) where the said amount of credit is not admissible as input tax credit under this Act; or*
- (ii) where he has not furnished all the returns required under the existing law for the period of six months immediately preceding the appointed date; or*

(iii) where the said amount of credit relates to goods manufactured and cleared under such exemption notifications as are notified by the Government.

(2) A registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, credit of the unavailed CENVAT credit in respect of capital goods, not carried forward in a return, furnished under the existing law by him, for the period ending with the day immediately preceding the appointed day in such manner as may be prescribed:

Provided that the registered person shall not be allowed to take credit unless the said credit was admissible as CENVAT credit under the existing law and is also admissible as input tax credit under this Act;

Explanation.—For the purposes of this sub-section, the expression “unavailed CENVAT credit” means the amount that remains after subtracting the amount of CENVAT credit already availed in respect of capital goods by the taxable person under the existing law from the aggregate amount of CENVAT credit to which the said person was entitled in respect of the said capital goods under the existing law.

(3) A registered person, who was not liable to be registered under the existing law, or who was engaged in the manufacture of exempted goods or provision of exempted services, or who was providing work contract services and was availing of the benefit of notification No. 26/2012-Service Tax, dated 20th June, 2012 or the first stage dealer or a second stage dealer or a registered importer or a depot of manufacturer, shall be entitled to take in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi finished or finished [goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to] the following conditions namely :-

- (i) Such inputs or goods are used or intended to be used for making taxable supplies under this Act;
- (ii) the said registered person is eligible for input tax credit on such inputs under this Act;
- (iii) the said registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of such inputs;
- (iv) Such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day; and
- (v) The supplier of the services is not eligible for any abatement under this Act:

Provided that where a registered person other than manufacturer or supplier of services, is not in possession of an invoice or any other documents evidencing payment of duty under the existing law in respect of such inputs, then, such registered person shall, subject to such conditions, limitations and safeguard as may be prescribed, including that the said

taxable person shall pass on the benefit of such credit by way of reduced prices to the recipient, be allowed to take credit at such rate and in such manner as may be prescribed.

The provisions of law that determines eligibility and conditions for taking input tax credit are as per Section 16 of the CGST Act, 2017. Section 16 of the CGST Act provides as under:

SECTION 16. Eligibility and conditions for taking input tax credit. — (1) *Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.*

(2) *Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless, —*

(a) *he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;*

[(aa) the details of the invoice or debit note referred to in (a) clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;]

(b) *he has received the goods or services or both.*

[Explanation. — *For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services —*

(i) *where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;*

(ii) *where the services are provided by the supplier to any person on the direction of and on account of such registered person.]*

(c) *subject to the provisions of [section 41 or section 43A], the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilization of input tax credit admissible in respect of the said supply; and*

(d) *he has furnished the return under section 39 :*

Provided *that where the goods against an invoice are received in lots or instalments, the registered person shall be entitled to take credit upon receipt of the last lot or instalment :*

Provided further that where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be added to his output tax liability, along with interest thereon, in such manner as may be prescribed :

Provided also that the recipient shall be entitled to avail of the credit of input tax on payment made by him of the amount towards the value of supply of goods or services or both along with tax payable thereon.

(3) Where the registered person has claimed depreciation on the tax component of the cost of capital goods and plant and machinery under the provisions of the Income-tax Act, 1961 (43 of 1961), the input tax credit on the said tax component shall not be allowed.

(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or [* * *] debit note pertains or furnishing of the relevant annual return, whichever is earlier :

[**Provided** that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.]

12.3 From the perusal of Section 140 of the CGST Act, 2017 it is evident that a registered person should be in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of such inputs which were issued not earlier than twelve months immediately proceeding the appointed day (viz. 1 July 2017).

Further under the provisions of Section 16 (2)(a) a registered person shall, be entitled to take credit of input tax subject to conditions that he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other taxpaying documents as may be prescribed.

12.4 In the instant case, I observe that the noticee has taken TRAN-1 credit of Rs. 1,09,52,229/- in their ITC ledger as CGST credit on 30/09/2017 under Section 140 of the CGST Act, 2017 read with Rule 117 of the CGST Rules, 2017 by entry 7A in table 7(a) of TRAN-1. The description of entry 7A is shown as "Where duty paid invoices (including Credit Transfer Documents (CTD) are available". The entire credit was taken on the basis of 22 (Twenty two) Bills of Entry (BoE) and 102 (One hundred two) invoices of domestic

purchase. It appeared that the taxable person did not submit the relevant documents initially when called for to verify the admissibility of transitional credit claimed by them. In the absence of the requisite documents, it was not possible to ascertain admissibility of transitional credit claimed by the taxpayer.

12.5 I observe that the taxpayer in their letter dated 08/10/2021 addressed to the Assistant Commissioner, Division-VI, Ahmedabad South have submitted their defense submission to the show cause notice dated 10/09/2021 wherein they have submitted a worksheet of 22 (Twenty two) Bills of Entry (BoE) along with amount of CVD and SAD claimed as TRAN-1 credit. They have also submitted copies of all the 22 (Twenty two) Bills of Entry on which they have claimed the ITC. I also observe that they have submitted a worksheet of 102 invoices of domestic purchase on which they have claimed the ITC. They have also submitted copies of all the 102 (One Hundred Two) invoices on which they have claimed the ITC.

The law, as provided under Section 140 of CGST Act 2017 read with section 16 of CGST Act 2017, is unambiguous and crystal clear that the credit is admissible only when the registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of such inputs.

13.1 The jurisdictional Officer is the competent authority to examine/verify the correctness /admissibility of documents submitted for taking credit. I observe that the taxpayer had provided all the documents to the Jurisdictional Assistant Commissioner, CGST Division-VI, Ahmedabad South alongwith their written submissions dated 08/10/2021 in response to the show cause notice dated 09/10/2021. The jurisdictional Officer could have verified the same to ascertain admissibility of the input tax credit which was not done in the present case.

13.2 In order to ascertain the admissibility of credit mentioned in the Tran-1, the documents submitted by the taxpayer were sent for verification to the Jurisdictional Assistant Commissioner, CGST Divison-VI, Ahmedabad South on 26/09/2022. The Assistant Commissioner, CGST Division-VI, Ahmedabad vide letter issued from F.No. CGST/WS06/O&A/Misc/2021-22 dated 19/10/2022 has submitted the verification report regarding the eligibility/correctness of credit availed in Tran-1. The relevant portion of the verification report submitted by the Assistant Commissioner, CGST Division-VI, Ahmedabad is reproduced hereunder:

"1. The taxpayer was dealer in Central Excise era and they had availed ITC of Rs.1,09,52,229/- in TRAN-1 in Table NO.7a.

2. On verification of documents submitted by the taxpayer, i.e. copy of bill of entries and Profit and Loss account from (1.04.2017 to 30.06.2017) (stock available as on 30.06.2017), it appear that the taxpayer has availed less ITC in TRAN-1 (Table 7a) than available as per P&L account. Further, as per the copy of bill of entries and

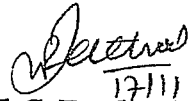
copies of invoices provided by the taxpayer, the credit availed in tran-1 found correct."

13.3 In view of the above discussion and findings, perusal of the show cause notice, submissions made by the taxpayer, supporting documents and the verification report submitted by the jurisdictional Assistant Commissioner, CGST Division-VI, Ahmedabad South, I conclude that the ITC amounting to **Rs. 1,09,52,229/-** has been correctly carried forward in TRAN-1 by the taxpayer and the same is admissible to them.

13.4 In view of the above discussions and finding, I pass the following order:

ORDER

I drop the proceedings initiated against M/s. Piyushkumar Khumchand Jain, 901/B, Satkar Complex, B/H Swagat Complex, Near Lalbunglow, C.G.Road, Ahmedabad-380009 vide show cause notice F. No. CGST/WS0604/TRAN-1/Tran Verification/P-1/8/2019-20 dated 10/09/2021.


(T.G.Rathod)
Additional Commissioner
CGST-Ahmedabad South

DIN-20221164WS000061616F

By Registered Post A.D./Email

F.No. CGST/4-74/O&A/Piyush/22-23

Dated : 17.11.2022

To,
M/s. Piyushkumar Khumchand Jain,
901/B, Satkar Complex,
B/H Swagat Complex,
Nr.Lalbunglow, C.G.Road,
Ahmedabad-380009.

Copy to :

- 1) The Commissioner, CGST, Ahmedabad South.
- 2) The Assistant Commissioner, Central GST, Div-VI, Ahmedabad South.
- 3) The Assistant Commissioner, Central Tax, TAR Section, HQ, Ahmedabad South
- 4) The Superintendent, Range-IV, CGST, Div-VI, Ahmedabad South.
- 5) The Superintendent, Central Tax, Systems HQ, Ahmedabad South for uploading on the website.
- 6) Guard file.