

<p><b>प्रधान मुख्य आयुक्त कार्यालय</b> केंद्रीय माल और सेवा कर, अहमदाबाद क्षेत्र जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी, अहमदाबाद- ३८००१५</p>		<p><b>Office of the Principal Chief Commissioner Central Goods &amp; Services Tax, Ahmedabad Zone, GST Bhavan, Revenue Marg, Ambawadi, Ahmedabad- 380015</b></p>
Telephone: 079-26302133/6499		Email: ccu-cexamd@nic.in

**By Email**

क.	फाइल संख्या	GCCO/RTI/APP/572/2024-Tech
A.	File Number	GCCO/RTI/APP/572/2023-Tech
ख.	मूल आदेश संख्या	63/RTI (CCO)/AHD/2023-24
B.	Order in Original No.	63/RTI (CCO)/AHD/2023-24
ग.	पारितकर्ता अधिकारी	श्री पंकज सिंह संयुक्त आयुक्त एवं केंद्रीय लोक सूचना अधिकारी, कार्यालय, प्रधान मुख्य आयुक्त केंद्रीय वस्तु एवं सेवाकर, अहमदाबाद क्षेत्र.
C.	Passed by	Shri Pankaj Singh Joint Commissioner & CPIO, Office of the Principal Chief Commissioner Central GST, Ahmedabad Zone.
घ.	आदेश जारी करने की तारीख	approved date
D.	Date of order/Issue	approved date
ड.	आवेदक का नाम और पता	श्री अमित डिंगवानी, ऋषभ आर्केड, ऑफिस नंबर 5, प्लॉट नं. 83, सेक्टर 8, जीएसटी भवन के पास, गांधीधाम, पिन:370201
E.	Name and address of Applicant	Shri AMIT DINGWANI RISHABH ARCADE,OFFICE NO 5, PLOT NO. 83, SECTOR 8, NEAR GST BHAVAN, GANDHIDHAM, Pin:370201

1. यह मूल आदेश सम्बंधित व्यक्तिको निशुल्क प्रदान किया जाता है।

This Order-in-Original is granted to the concerned free of charge.

2. इस मूल आदेश द्वारा असंतुष्ट कोई भी व्यक्ति, सूचना का अधिकार अधिनियम, 2005 की धारा 19 (1) के अंतर्गत श्री श्रीराम विश्णोई, अपर आयुक्त(प्र. सु. आ. का.), केंद्रीय वस्तु एवं सेवाकर, अहमदाबाद जोन, सातवीं मंजिल, केंद्रीय जी.एस.टी. भवन, पॉलिटैक्निक के पास, अंबावाड़ी, अहमदाबाद के समक्ष अपील दाखिल करे |

Any person aggrieved by this Order-in-Original may file an appeal under section 19 (1) of the Right to Information Act, 2005 to Shri Shreeram Vishnoi, Additional Commissioner (PCCO), Central GST, Ahmedabad Zone, 7<sup>TH</sup> floor, Central GST Bhavan, Nr. Polytechnic, Ambawadi, Ahmedabad.

3. सूचना का अधिकार अधिनियम, 2005 की धारा 19 (1) के उपबंधों के अनुसार, इस आदेश की प्राप्ति की तारीख से 30 दिवस के अंदर अपीलीय प्राधिकारी के समक्ष अपील दाखिल की जानी है

Appeal shall be filed within thirty days from the date of receipt of this order in accordance with the provisions of section 19 (1) of the Right to Information Act, 2005, before the Appellate Authority.

**OIO No. 63/RTI (CCO)/AHD/2023-24**

Findings and Order in respect of RTI Applications dated **13-03-2024**, filed by Shri AMIT DINGWAN seeking information under the provisions of Right to Information Act, 2005, are as under: -

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**1. Brief Facts: -**

RTI Applications, dated **13-03-2024** filed by Shri AMIT DINGWAN (herein after referred to as the "Applicant") vide Registration No. **CCEAB/R/E/24/00022 & CCEAB/R/E/24/00024**, seeking information under the provisions of Right to Information Act, 2005, has been received by this office on **13-03-2024**.

2. The information sought by the applicant is as mentioned below: -

Background : GST has issued Circular No 03.01.2018-IGST regarding its applicability for supply of warehoused goods, while being deposited in a customs bonded warehouse, wherein it was clarified that the GST would be levied and collected only when the warehoused goods are cleared for home consumption from the customs bonded warehouse. We have a special bonded warehouse, which is registered under section 58 A of Customs Act 1962 and licence for said warehouse has been issued by the department of customs (for supply of bonded fuel oil as bunkers to the ships only) and product is being cleared from the said warehouse without filling of home consumption bill of entry.

**Query (1):** Now, we would like to procure low sulphur fuel oil (bunker grade) from PSUs on "bond to bond transfer" basis or any other mode and/or procedure, which does permits us to get transfer of the product from excise bond to private bond without payment of duty and GST. In context of the above, it is requested to kindly advise us appropriate process and documentation, which allows manufacturer of the product and/or PSUs to transfer the product from their excise bonded warehouse to our private bonded warehouse (without payment of excise duty and GST), which would be subsequently exported by us from said special/private bonded warehouse as bunkers to the foreign going vessel.

3. Parawise/pointwise reply, as per data available with this office is as under:

(1) *Not Available.*

4. If the applicant is not satisfied with this order, he may file an appeal under Section 19(1) of the RTI Act, 2005 before the Appellate Authority i.e. Shri Shreeram Vishnoi, Additional Commissioner (PCCO), Central GST, Ahmedabad Zone having his office at 7<sup>th</sup> Floor, Central GST Bhavan, Nr. Polytechnic, Ambawadi, Ahmedabad-380 015 within 30 days from the date of receipt of this order.

Joint Commissioner & CPIO

Copy to:

( I ) Shri AMIT DINGWANI RISHABH ARCADE, OFFICE NO 5, PLOT NO. 8 SECTOR 8, NEAR GST BHAVAN, GANDHIDHAM, Pin:370201 provided email ID : amit.dingwani@oleo-energy.com

(II) The Superintendent (Systems), PCCO, CGST & Central Excise, Ahmedabad Zone with a request to upload the information on the website.