



# आयुक्त(अपील) का कार्यालय,

Office of the Commissioner (Appeal),

केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद

Central GST, Appeal Commissionerate, Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015



0792630506- टेलिफैक्स 07926305136



DIN NO. : 20221164SW000000FAA2

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/1302/2022 / 3552-53

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-003-APP-ADC-65/2022-23**

दिनांक Date : **30-11-2022** जारी करने की तारीख Date of Issue : 30-11-2022

श्री मिहिर रायका अपर आयुक्त (अपील) द्वारा पारित

Passed by Shri Mihir Rayka, Additional Commissioner (Appeals)

ग Arising out of Order-in-Original No **PLN-AC-CGST-15/2021-22** dated **07.02.2022** issued by the Assistant Commissioner, Central Goods and Service Tax, Division Palanpur, Gandhinagar Commissionerate

घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

M/s Chunilal Ishvarlal Thakkar [GSTIN: 24ADSPT1100B1Z1]

(Trade Name: M/s Dev Oil Mill)

397 to 402, GIDC, Varah Highway Road,

Radhanpur, Gujarat - 385340

(A)	इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष अपील दायर कर सकता है। Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.
(i)	National Bench or Regional Bench of Appellate Tribunal framed under GST Act/CGST Act in the cases where one of the issues involved relates to place of supply as per Section 109(5) of CGST Act, 2017.
(ii)	State Bench or Area Bench of Appellate Tribunal framed under GST Act/CGST Act other than as mentioned in para- (A)(i) above in terms of Section 109(7) of CGST Act, 2017
(iii)	Appeal to the Appellate Tribunal shall be filed as prescribed under Rule 110 of CGST Rules, 2017 and shall be accompanied with a fee of Rs. One Thousand for every Rs. One Lakh of Tax or Input Tax Credit involved or the difference in Tax or Input Tax Credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of Rs. Twenty-Five Thousand.
(B)	Appeal under Section 112(1) of CGST Act, 2017 to Appellate Tribunal shall be filed along with relevant documents either electronically or as may be notified by the Registrar, Appellate Tribunal in FORM GST APL-05, on common portal as prescribed under Rule 110 of CGST Rules, 2017, and shall be accompanied by a copy of the order appealed against within seven days of filing FORM GST APL-05 online.
(i)	Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying - (i) <b>Full amount of Tax, Interest, Fine, Fee and Penalty</b> arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to <b>twenty five per cent</b> of the remaining amount of Tax in dispute, in addition to the amount paid under Section 107(6) of CGST Act, 2017, arising from the said order, in relation to which the appeal has been filed.
(ii)	The Central Goods & Service Tax ( Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019 has provided that the appeal to tribunal can be made within three months from the date of communication of Order or date on which the President or the State President, as the case may be, of the Appellate Tribunal enters office, whichever is later.
(C)	उच्च अपीलीय प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों को अपीलार्थी विभागीय वेबसाइट <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> को देख सकते हैं। For elaborate, detailed and latest provisions relating to filing of appeal to the appellate authority, the appellant may refer to the <a href="http://www.cbic.gov.in">websitewww.cbic.gov.in</a> .



**ORDER- IN- APPEAL**

This appeal has been filed under Section 107 of the Central Goods and Service Tax Act, 2017 by M/s. Chunilal Ishvarlal Thakkar (Trade Name : M/s. Dev Oil Mill), 397 to 402, GIDC, Varah Highway Road, Radhanpur, Gujarat : 385 340 [hereinafter referred as to as the "appellant"] against the Order-in- Original No. PLN-AC-CGST-15/2021-22 dated 07.02.2022 (hereinafter called as the "impugned order") passed by the Assistant Commissioner, CGST, Division -Palanpur, Gandhinagar Commissionerate (hereinafter called as the "adjudicating authority").

**2. Brief Facts of the case:**

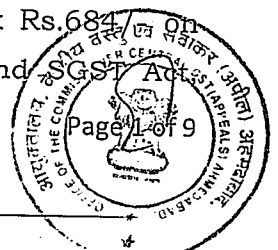
The appellant engaged in supply (extracting) of cotton seed oil having GST registration number 24ADSPT1100B1Z1. During the course of audit of the appellant for the period from July 2017 to March 2018, it was observed that

**Non-payment of tax on rent income:**

- (i) the appellant had earned income amounting to Rs.1,17,000/- from renting of their property and they had not discharged CGST and SGST for the period from July 2017 to March 2018. The total income earned on the taxable supply was amounting to Rs. 1,17,000/- and the appellant liable to pay tax amounting to Rs. 21,060/- along with interest and penalty as per the provisions under Section 7(1), Section 39(1), Section 49(3) and 49(4) of CGST Act, 2017 and similar provisions under SGST Act, 2017 read with the provisions of Rule 85(3) of CGST Rules, 2017 and similar provisions of SGST Rules, 2017. The appellant under their letter dated 17.09.2020 have accepted the objection raised by the audit party and have paid the tax amounting to Rs. 21,060/- [CGST Rs.10,530/- + SGST Rs. 10,530/-] under the provisions of Section 74(1) of the CGST Act, 2017 along with interest amounting to Rs.10,424/- [CGST Rs. 5212/- + SGST Rs. 5212/-] under Section 50(1) of the CGST Act, 2017 vide DRC debit entry no. DC2409200161432 / D12409200285560 dated 17.09.2020. The appellant have stated that since they have shown their liability in the GSTR-9 return, they would not be liable for penalty under Section 74(1) of the CGST Act, 2017 read with Section 122(2)(b) of the CGST Act, 2017.

**Short payment of tax on Bagharu (shown as Soap Sale)**

- (ii) During the reconciliation of appellant's Profit and Loss account with the GSTR-9C return filed by the appellant for the period from July 2017 to March 2018, the audit party observed that they had shown an income under the head "Bagharu" (Soap Sale) and not discharged the tax Rs.684/- on taxable value of Rs.24,093/- under the CGST Act, 2017 and

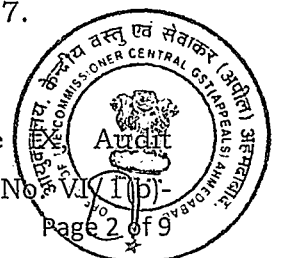


2017. The appellant under their letter dated 17.09.2020 have accepted the objection raised by the audit party and have paid the tax amounting to Rs. 684/- [CGST Rs.342/- + SGST Rs.342/-] under the provisions of Section 74(1) of the CGST Act, 2017 along with interest amounting to Rs.298/- [CGST Rs. 149/- + SGST Rs. 149/-] under Section 50(1) of the CGST Act, 2017 vide DRC debit entry no. DC2409200161431 / DC2409200285560 dated 17.09.2020. The appellant have stated that since they have shown their liability in the GSTR-9C return and not suppressed any fact before the department, they would not be liable for penalty under Section 74(1) of the CGST Act, 2017 read with the provisions of Section 122(2)(b) of the CGST Act, 2017.

**Non reversal of Input Tax Credit (ITC)**

- (iii) During the course of audit, it was noticed that the appellant is engaged in the activity of (extracting) of cottonseed oil. During generation of Cottonseed Oil, waste viz. Khol (Oil Cake) and Bagharu (shown as Soap Sale) are generated. Wash Oil is supplied under payment of GST@5% to Oil Processing Entities whereas, the waste viz. Bagharu, supplied on payment of GST@18% is purchased and consumed by the Soap industry. The other by product i.e Oil Cake being exempted is supplied without payment of any GST and is used for consumption in the cattle industry for feeding the cattle. It was noticed that the appellant are engaged in the taxable as well as exempted supply of cotton seed oil and they had availed the ITC on their entire input supplies. The appellant had availed the entire ITC attributable to both taxable as well as exempted supply and they had not reversed ITC attributable to the exempted supplies made by them during the period from July 2017 to March 2018 within the prescribed due dates. It has been observed that the appellant has wrongly availed the ITC. The appellant under their letter dated 17.9.2020 have accepted the objection raised by the audit party and accordingly the appellant reversed the ITC amounting to Rs. 26,79,738/- [CGST Rs. 13,38,170/- + SGST Rs. 13,38,170/- + IGST Rs. 3,398/-]. The appellant have stated that they have accepted the objection and paid the tax. They further stated that since they have shown their liability in the GSTR-9 return, they would not be liable for penalty under Section 74(1) of the CGST Act, 2017 read with the provisions of Section 122(2)(b) of the CGST Act, 2017. They further contended that they had an ITC balance of Rs. 25,69,718/- as on 31.03.2018 in their electronic credit ledger and therefore not liable for interest under section 50(1) of the CGST Act, 2017 read with provisions of Section 20 of the IGST Act, 2017.

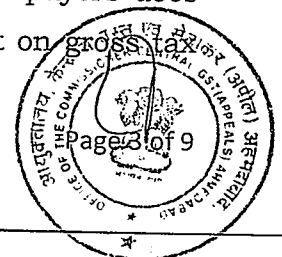
2.1 Further, the Joint Commissioner (In-situ), Central Tax Circle Commissionerate, Ahmedabad had issued a Show Cause Notice under F. No.



84/DEV OIL MILL/IA/2019-20/AP-61 dated 1.12.2020 and subsequently, the jurisdictional Assistant Commissioner, CGST & C.Ex, Division-Palanpur has passed the Order In Original No. PLN-AC-CGS-15/2021-22, dated 7.2.2022 confirming the demand of tax amounting to Rs. 21,060/-, Rs. 684/- and ITC credit Rs.26,79,738/- respectively under section 74(1) of CGST Act, 2017 with interest under Section 50(1) of the CGST Act, 2017 read with Section 20 of the IGST Act, 2017 and also imposed penalty on Rs. 21,060/-, Rs. 684/- and Rs.26,79,738/- under section 74(1) of the CGST Act,2017 read with the provisions of Section 122(2)(b) of the CGST Act, 2017. And also adjusted and appropriated the interest amount of Rs. 10,424/-, Rs.298/- which has been paid by the appellant under the provisions of Section 50(1) of the CGST Act, 2017 read with Section 20 of the IGST Act, 2017.

3. Being aggrieved with the impugned Order dated 7.2.2022 passed by the Assistant Commissioner, CGST & C.Ex., Division-Palanpur, Gandhinagar Commissionerate, the appellant filed the present appeal on the following grounds:-

- (i) That the adjudicating authority has erred in passing the impugned order and raising the demand against the appellant without properly appreciating the facts and circumstances of the case and the appellant disputing total demand raised by the adjudicating authority;
- (ii) That the adjudicating authority has wrongly resorted to Section 74 of the CGST Act, while conducting the audit under the GST Act. The appellant has not suppressed any transaction or involved in evasion of tax during the period July 2017 to March 2018, and they relying on Explanation- II provided in Section 74 of CGST Act, 2017;
- (iii) That the adjudicating authority has directed the appellant to pay interest under section 50(1) of the CGST Act for non-reversal of an ITC in GSTR-3B returns. They iterated that as per Section 50 of the GST Act, the arithmetic exercise to quantify the interest liability is required in consonance with Section 50 (2) of the GST Act. Calculation of interest amount is primary requirement before demanding interest under Section 50(2) read with prescribed rule which is yet to be notified by the government to calculate the interest. Therefore, the charging of interest u/s Sec. 50 would not be justifiable and legally enforceable until the required rules are provided by the Government.
- (iv) That the appellant is having excess balance in their Electronic Credit ledge and therefore the appellant has not utilized ITC after availing the same and therefore interest charged for non-reversal of ITC is bad in law and required to be set aside. For this they relied upon on the judgement of the H'ble Madras High Court in the case of M/s. Refex Industries Limited Vs. Assistant Commissioner of CGST & Central Excise, dated 06.01.2020 and Maansarovar Motors (P) Ltd. Vs. Assistant Commissioner, Chennai dated 29.09.2020. The ratio of the above judgements are tax payers does require to pay interest on net cash tax liability of GST amount and not on Gross Tax



liability of GST amount. Therefore, the direction to pay interest on gross liability of GST amount in the impugned order is bad in law and required to be set aside;

(v) That the adjudicating authority has wrongly imposed penalty under Section 122(2)(b) of the CGST Act, 2017. The appellant has already made submission that the appellant's case is falling under section 73 and 74. As per the Union Budget interest under section 50 is required to be levied if ITC has been wrongly utilized and required to be paid by the tax payer on wrongly availed and utilization of ITC. Therefore, Section 122(2)(b) of CGST Act, 2017 is not applicable in the appellant's case and the impugned orders is unjustified and unwarranted. Penalty imposed on the appellant may kindly be removed in toto or alternatively token penalty may be confirmed in the facts and circumstances of the case. For this they rely upon the judgement of M/s. Hindustan Steel Ltd (25 STC 211).

#### **4. PERSONAL HEARING**

Personal hearing in the case was held on 07.09.2022, Shri S I Siddhapuria, Advocate, & authorized representative of the appellant attended the hearing. He has been given 7 (seven) working days to submit additional information. The appellant has also submitted additional information on 15<sup>th</sup> September 2022.

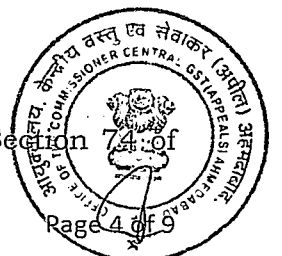
#### **5. DISCUSSIONS AND FINDINGS**

I have gone through the Show Cause Notice, impugned order and submissions made by the appellant in their defense reply and during the personal hearing. The issues before me to be decided in the case are as under:-

- (a) whether penalty imposed under Section 74 of the CGST Act, 2017 read with Section 122(2) (b) of the CGST Act, 2017 for fraud or willful misstatement or suppression of facts is justified or otherwise; and their request in appeal memorandum into reconsider the same as token penalty may be considered or not for all three issues.
- (b) whether interest imposed under Section 50 of the CGST Act, 2017 on the ITC credit of Rs.26,79,738/- under section 74(1) of the CGST Act, 2017 read with the Section 20 of IGST Act, 2017 is justified or otherwise;

5.1 First, I take up the issue with regard to penalty imposed under Section 74 of the CGST Act, 2017 for fraud or willful misstatement or suppression of facts is justified or otherwise; and their request in appeal memorandum into reconsider the same as token penalty may be considered or not.

In this regard, I would like to refer the Explanation 2 appended to the Section 74 of CGST Act, 2017, which is read as under:



"Explanation 2 : For the purpose of this act, the "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 thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer."

I find that in the present appeal, the audit party vide their Final Audit Report NO. GST-34/2020-21 dated 22.10.2020 have raised their objections and issued Show Cause Notice under F. No. VI/1(b)-84/DEV OIL MILL/IA/2019-20/AP-61 on dated 1.12.2020 under Section 74 of the CGST Act, 2017. I find that the appellant have filed their Annual Returns GSTR-9 and GSTR-9C on 5.2.2020 and disclosed the facts and declared their tax liabilities in GSTR-9 and GSTR-9C returns. The provisions for filing annual returns have been prescribed under Section 44 of the CGST Act, 2017. Section 44 of the CGST, Act 2017 prior to substitution by the Finance Act, 2021 (13 of 2021) w.e.f 1-8-2021 vide SO 3065(E), dated 30-7-2021, may be read as under:

**Section 44 of the CGST Act, 2017:**

"44. Annual Return:

- (1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed or before the thirty first day of December following the end of such financial year:

PROVIDED that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein;

PROVIDED FURTHER that any extension of time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.

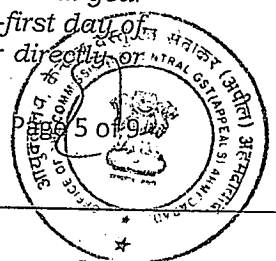
- (2) Every registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of section 35 shall furnish, electronically, the annual returns under sub-section (1) along with a copy of the audited annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement, and such other particulars as may be prescribed.

Explanation : For the purposes of this section, it is hereby declared that the annual return for the period from 1<sup>st</sup> July 2017 to the 31<sup>st</sup> March 2018 shall be furnished on or before the 31<sup>st</sup> December, 2019 and annual return for the period from the 1<sup>st</sup> April 2018 to the 31<sup>st</sup> March, 2019 shall be furnished or or before the 31<sup>st</sup> March, 2020."

Further, Rule 80 of CGST Rules, 2017 is as under :

"80. Annual return .-

<sup>1</sup>[(1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and anon-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:



**Provided that a person paying tax under section 10 shall furnish the annual return in FORM GSTR-9A .**

<sup>2</sup>[(1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February, 2022.]

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR -9B.**

(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in **FORM GSTR-9C** along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.]

<sup>2</sup>[(3A) Notwithstanding anything contained in sub-rule (3), for the financial year 2020-2021 the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the twenty-eighth day of February, 2022.]

Thus, I find that the appellant have complied with the provisions of the CGST Act, 2017 by disclosing the facts and declared their tax liability in GSTR-9 and GSTR-9C returns on 5.2.2020 which prior to the audit conducted on 30.07.2020. Therefore there is no suppression of facts as per the Explanation 2 to the Section 74 of the Act. I find that the adjudicating authority has wrongly resorted to Section 74 of the CGST Act. Therefore, the Section 74 does not applicable in the instant case to the appellant.

Further, I refer to the Section 73 (5) and Section 73 (6) of CGST Act, 2017 :

**“Section 73. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized for any reason other than fraud or any willful misstatement or suppression of facts**

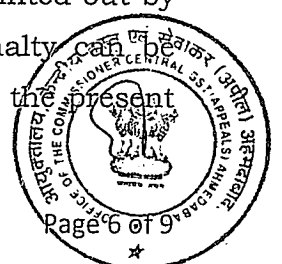
(1) ... to (4) ..

(5) The person chargeable with tax may, before service of notice under sub-section (1) or, as the case may be, the statement under sub-section (3), pay the amount of tax along with interest payable thereon under Section 50 on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.

(6) The proper officer, on receipt of such information, shall not serve any notice under sub-section (1) or, as the case may be, the statement under sub-section (3), in respect of tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder.

.....”

As per the provisions of Section 73(5) and 73(6) of the CGST Act, 2017, I find in the present appeal that the appellant have paid tax along with interest as pointed out by the audit before the service of Show Cause Notice. Therefore, no penalty can be imposed as per Section 73 (6) of the CGST Act, 2017 to the appellant in the present case on all three issues.



6. Now, on carefully going through the submissions of the appellant, I find that the appellant is not disputing about the issue that they had wrongly availed the ITC credit of Rs. Rs. 26,79,738/- which is reversed by them on being pointed out by audit party. However, I find that the appellant is mainly contending that they have not utilized the said ITC and the same was lying unutilized till they reversed the same. They also contended that as they wrongly availed ITC amount of Rs. 26,79,738/- has already been reversed on 17.09.2020 vide DRC Debit Entry No. DC2409200161413 / D12409200285560 and interest is not payable on ITC as the same was not utilized as they have sufficient balance of Rs. 25,69,718/- as on 31.03.2018. Further, the appellant contended that they have shown their liability in GSTR-9 and GSTR-9C returns filed on 5.2.2020, therefore penalty will not be applicable as per Section 73(6) of the CGST Act, 2017 as the same was reversed before the issuance of show cause notice.

6.1 Considering the foregoing facts, I hereby referred the provisions of Section 50 (1) & 50(3) of the CGST Act, 2017, which is reproduced as under:-

**SECTION 50 (1) :-** Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made there under, 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 percent., as may be notified by the Government on the recommendation of the Council:

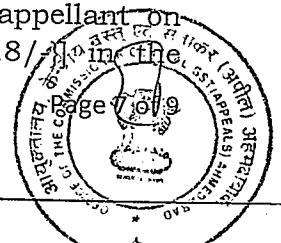
**PROVIDED** that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of Section 39, except where such return is furnished after commencement of any proceedings under 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) .....

(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent, as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed.]

[As per Section 110 of the Finance Bill, 2022 this amendment has been with effect from 1<sup>st</sup> July, 2017, which has been notified vide Notification No. 09/2022-Central Tax, dated 05.07.2022.]

In view of the above, it is abundantly clear that interest is leviable only if the Input Tax Credit has been wrongly availed and utilized. In the present case, the appellant availed the ITC in the Electronic Credit Ledger but have not utilized the same till 17.09.2020 i.e. the date of reversal of the said Input Tax Credit. Further, I find that the ITC balance of CGST & SGST in Electronic Credit ledger was only Rs. 25,69,718/- which was less Rs. 1,10,020/- than the reversal amount Rs. 26,79,738/- as on 31.03.2018 till the date of reversal i.e. 17.09.2020. I, therefore, find that interest is leviable on Rs.1,10,020/- and the interest is required to pay by the appellant on differential amount Rs. 1,10,020/- [(Rs. 26,79,738/-) - (Rs. 25,69,718/-)] in the





present case under proviso of Section 50(1) of the CGST Act, 2017 read with the Section 20 of IGST Act, 2017.

6.2. The statutory provisions contained under Section 73 of CGST Act, 2017, provide relaxation from penalty under sub-section (6) subject to payment of wrongly availed credit/ tax liability along with interest within such time. In the subject case, it transpires from the records and grounds of appeal that the appellant has admitted the wrong availment of excess Input Tax Credit (ITC) which was not utilized by them for discharging any of their tax liability. This fact was not at all disputed by the department. The appellant has reversed the excess credit on 17.09.2020 much before the issue of show cause notice dated 01.12.2020. Thus the case of the appellant is covered under Section 73(6) of CGST Act, 2017, where taxpayer has reversed the liability and interest in not payable as per the existing provisions of Section 50 of CGST Act, 2017, as the credit in dispute was not utilized at any point of time. Hence, I find that the interest is not recoverable from the appellant.

7 (i) I set aside the impugned order to the extent of imposition of penalty against the amount of Rs. 21,060/-, Rs.684/- and ITC amount Rs. 26,79,738/- and allow the appeal filed by the appellant to such extent.

7 (ii) I set aside the impugned order to the extent of recovery of interest of Rs. 10,20,349/- (i.e Rs. 11,30,369 – Rs. 1,10,020) against ITC amount of Rs. 26,79,738/- and allow the appeal filed by the appellant to such extent. Further, I order to pay the interest on differential ITC amount of Rs.1,10,020/- to the appellant as per Section 50(1) of CGST Act, 2017 read with Section 20 of IGST Act, 2017 as discussed above.

8. अपील कर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

8. The appeals filed by the appellant stands disposed of in above terms.

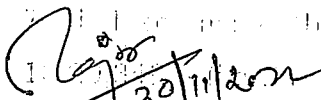
For the appellant

For the department

For the department

For the department

Attested

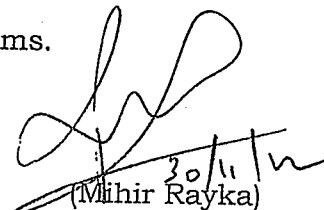


(TEJAS J MISTRY)  
Superintendent, Central Tax (Appeals)  
Ahmedabad

By R.P.A.D.

To,

M/s. Chunilal Ishvarlal Thakkar (GSTIN : 24ADS[T1100B1Z1])  
(Trade Name : M/s, Dev. Oil Mill) 397 to 402, GIDC,  
Varah Highway Road, Radhanpur, Gujarat : 385 340

  
(Mihir Rayka)  
Additional Commissioner (Appeals)

Date: 30/11/2022



Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C.Excise, Appeals, Ahmedabad
3. The Commissioner, Central GST & C.Ex, Commissionerate- Gandhinagar
4. The Assistant Commissioner, CGST & C.Ex, Division- Palanpur, Gandhinagar Commissionerate.
5. The Additional Commissioner, Central Tax (System), Gandhinagar Commissionerate.
6. Guard File.
7. P.A. File

