



सत्यमेव जयते

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



07926305065-

टेलीफैक्स 07926305136



DIN- 20230964SW0000313713

रजिस्टर्ड डाक ए.डी. द्वारा

फाइल संख्या File No : GAPPL/ADC/GSTP/2036/2023 -APPEAL/6203-6208

अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-003-APP-JC-27/2023-24

दिनांक Date : 25-09-2023 जारी करने की तारीख Date of Issue : 27-09-2023

श्री आदेश कुमार जैन संयुक्त आयुक्त (अपील) द्वारा पारित

Passed by Shri.Adesh Kumar Jain, Joint Commissioner (Appeals)

Arising out of Order-in-Original No. AC/S.R./71/GST/KADI/2022-23 DT. 28.03.2022 issued by The Assistant Commissioner, CGST & C.Ex., Divison- Kadi, Gandhinagar Commissionerate

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

M/s. Praspack Polymers,
Survey No. 747/1 & 748/1, Saket Industrial Estate,
Nr. Hester, Village Borisana, Kadi,
Mehsana, Gujarat - 382715

(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) Full amount of Tax, Interest, Fine, Fee and Penalty arising from the impugned order, as is admitted/accepted by the appellant, and

(ii) A sum equal to twenty five per cent 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 दायर करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट www.cbic.gov.in 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 website www.cbic.gov.in



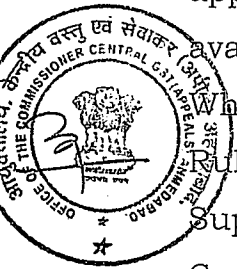
ORDER-IN-APPEAL**Brief Facts of the Case :**

M/s. Praspack Polymers, Survey No. 747/1 & 748/1, Saket Industrial Estate, Near Hester, Village Borisana, Kadi, Mehsana, Gujarat-382715 (hereinafter referred as '*appellant*') has filed the present appeal against Order-In-Original No. AC/S.R./71/GST/KADI/2022-23, dated 28.03.2023 (hereinafter referred as '*impugned order*') passed by the Assistant Commissioner, CGST, Division Kadi, Gandhinagar Commissionerate (hereinafter referred as '*adjudicating authority*').

Brief Facts of the Case:

2. The '*appellant*' holding Goods and Service Tax registration no. 24AAQFP0756N1ZP is engaged in the manufacturing and supply of Articles for the Conveyance or Packing of Goods of Plastics, Other Articles of Plastics and Articles of other materials of headings 3901 to 3914, Polymers of Ethylene in Primary forms with HSNs 39232990, 39269080 & 39011010 respectively. During the course of the audit it was revealed that the appellant had availed the refund of IGST paid on Zero Rated Supplies after availing benefit of Notification no. 79/2017-Customs dated 13.10.2017. Whereas, in terms of Rule 96(10) of the Central Goods and Service Tax Rules, 2017 the taxpayer availing refund of IGST paid on Zero rated Outward Supplies should not have availed the benefit of Notification no. 79/2017-Customs dated 13.10.2017. On being pointed out, the taxpayer disagreed to pay up/reverse the erroneous refund of Integrated Goods and Service Tax. It was contended by the taxpayer that the Refund Order was in terms of Government Circular and Notification vide clarification by CBEC Circular No. 147/03/2021 - GST; the refund was duly approved and released by ICEGATE, Government Department like GST; therefore as per their view it was valid and allowable. The reply of the taxpayer lacked substance concerning the erroneous refund in terms of Rule 96(10) of the Central Goods and Service Tax Rules, 2017 and was completely irrelevant to the instant issue.

3. Therefore, a show cause notice dated 08.09.2021 was issued to the '*appellant*'. Thereafter, the impugned order 28.03.2023 was issued to the '*appellant*' and confirm the demand of (IGST (refund) amounting to Rs. 1,30,77,925/- under the provisions of Sections 74(1) of the CGST Act read with the provisions of Section 20 of the IGST Act and Rule 96(10)(b) of CGST Rules, interest under the provisions of Sections 50 of the CGST Act read with



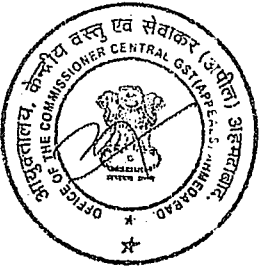
the provisions of Section 20 of the IGST Act on the proposed demand of tax and penalty of Rs. 1,30,77,925/- under the provisions of Sections 74(1) Of the CGST Act read with the provisions of Section 122(1) of the Act and Section 20(xxv) of the IGST Act on the proposed demand of tax, of following reasons:

- That refund claimed on IGST paid on export against after having availing the benefit of Notification no. 79/2017-Customs. dated 13.10.2017 under Rule 96(10).
- that the Noticee had imported inputs through Advance authorization license/ after having availing the benefit of Notification no. 79/2017-Customs, dated the 13.10.2017, and availed full exemption from payment of customs duty and IGST on the same. The taxpayer had further exported their final products and claimed refund for those Shipping Bills where they had debited Integrated Goods and Services Tax (IGST) through their Electronic Credit Ledger (ITC ledger).
- that Rule 96(10) of CGST Rules was substituted on 04.09.2018 with retrospective effect from 23.10.2017. Rule 96(10) as substituted on 04.09.2018 (with retrospective effect from 23.10.2017) and further amended on 09.10.2018 reads as follows:-

" (10)The persons claiming refund of integrated tax paid on exports of goods or services should not have-

(a) received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (1), vide number G.S.R 1305 (E), dated the 18th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme [Deemed Exports] or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320(E), dated the 23rd October, 2017 [0.1 % scheme/ or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321(E), dated the 23rd October, 2017 (0.1 % scheme) has been availed; or

(b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272 (E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of



India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E), dated the 13th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.]

* that one more amendment was made in the Rules under Notification No. 16/2020-Central Tax (Rate) dated 23.3.2020, as under:

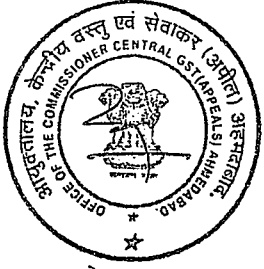
10. In the said rules, in rule 96, in sub-rule (10), in clause (b) with effect from the 23rd October, 2017, the following Explanation shall be inserted, namely, -

"Explanation. - For the purpose of this sub-rule, the benefit of the notifications mentioned therein shall not be considered to have been availed only where the registered person has paid Integrated Goods and Services Tax and Compensation Cess on inputs and has availed exemption of only Basic Customs Duty [BCD) under the said notifications."

- that the amendment made under Notification No.16/2020- Central Tax dated 23.03.2020 was made effective from 23.10.2017 wherein the option for claiming refund in terms of clause (b) of sub-rule (10) to Rules 96 of the CGST Rules is restricted to those exporters who avail the exemption of BCD only and have paid IGST on the Inputs, at the time of import. The effective date has been given as 23.10.2017 which is made retrospective, though the Explanation was inserted in the notification only on 23.03.2020;
- that the supplier had imported goods under Advance Authorizations and have not debited the IGST leviable on the Inputs; that in terms of the Explanation to clause (b) of sub-rule (10) to Rules 96 of the Rules, the refund claimed by M/s Praspac Polymers is ineligible as they had not paid IGST at the time of import of their raw materials;
- that the taxpayer has contravened the provisions of Section 20(xxv) of IGST Act, 2017 read with provisions of Section 122 (1) of the CGST Act, 2017.

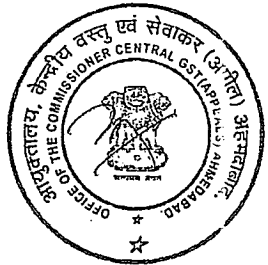
4. Being aggrieved with the impugned order the appellant has preferred present appeal on the following grounds of appeal:

- Rule 96(10) is ultra-vires of the CGST Act,2017 and IGST Act,2017 and therefore, no recovery can be initiated for its violation, if any;
- that Rule 96(10) clearly recognizes two parties viz. "person claiming refund" and the "supplier, who supplies availing benefit under the given notifications, to the person claiming refund". Hence, initially the restriction



was applicable only if the supplier avails the benefit and not the recipient (i.e. the exporter);

- they have referred, Circular No. 45/19/2018-GST, dated 30.05.2018 at Para 7 clarified as under with regard to applicability of Rule 96(10):
"Sub-rule (10) of Rule 96 of the CGST Rules seeks to prevent an exporter, who is receiving goods from suppliers availing the benefit of certain specified notifications under which they supply goods without payment of tax or at reduced rate of tax, from exporting goods under payment of integrated tax. This is to ensure that the exporter does not utilise the input tax credit availed on other domestic supplies received for making the payment of integrated tax on export of goods."
- Notification No. 54/2018-CT dated 09.10.2018 was also issued. The notification is identical to Notification No. 39/2018-CT but was not retrospective. In other words, Rule 96(10) of the CGST Rules amended vide Notification 39/2018-CT was rescinded vide Notification No. 53/2018-CT and the said provision was given effect prospectively w.e.f. 09.10.2018 vide Notification No. 54/2018-CT;
- the refund claims made before 9.10.2018 shall be governed by Notification No. 53/2018-CT i.e. the original position wherein the bar is with respect to the supplier only and claims made on or after 09.10.2018 shall be governed by Notification No. 54/2018-CT i.e. the amended position wherein the bar is with respect to the imports (under notifications 78/2017-Cus, 79/2017-Cus) by the exporter himself. Hence, the refund claimed by the Appellant during November 2017 to October 2018 does not fall within the purview of bar under Rule 96(10) of the CGST Rules as inserted vide Notification No. 54/2018-CT;
- the retrospective insertion of explanation to Rule 96(10) does not make the Notification No. 54/2018-CT dated 09.10.2018 as retrospective. As explained supra, the Rule 96(10), as inserted vide Notification No. 3/2018-CT, was same from 23.10.2017 to 08.10.2017. The insertion of explanation does not make any difference to the present case;
- that the Rule 96(10), as amended vide Notification No. 54/2018-CT dated 09.10.2018 is prospective in nature. Hence, the refund granted prior to such amendment cannot be treated as violative of Rule 96(10). Hence, the impugned order, to the extent it confirmed the demand for the period December 2017 to October 2018, is liable to be quashed and set aside;
- that the provisions of parent act i.e., Section 16 of the IGST Act, 2017 and Section 54 of the CGST Act, 2017, allow the Appellant to claim refund / rebate of taxes paid on exports. There is no condition or impediment prescribed under the above said provisions. However, vide Notification no.

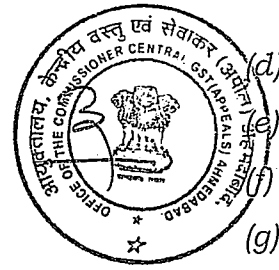


54/2018-CT, the department has brought impediments in the form of restrictions under rules which is impermissible in law;

- that Rule 96(10) of the CGST Rules is a procedural law and cannot deny the benefit/ right of refund granted under Section 54 of the CGST Act, 2017 read with section 16 of the IGST Act, 2017;
- Notification No. 79/2018-Cus dated 13.10.2017 was introduced to amend the Notification No. 53/2003 - Cus dated 31.03.2003 and further extend the benefit of exemption. The basic notification was issued under the supervision of government of India;
- To set aside the impugned 0-1-0 No. AC/S.R./71/GST/KADI/2022-23 dated 28.03.2023 passed by the Ld. Assistant Commissioner of CGST & Central Excise, Kadi Division, Gandhinagar Commissionerate to the extent it is against the appellant;
- They have relied upon certain case laws.
 - (a) *General Officer Commanding-in-Chief v. Subhash Chandra Yadav* (1988) 2 sec 351: AIR 1988 SC 876,
 - (b) *Union of India v. S. Srinivasan*, (2012) 7 SCC 683,
 - (c) *Hon'ble Supreme Court in Govinddas v. Income-tax Officer*, AIR 1977 SC 552,
 - (d) *CIT v. Vatika Township Private Ltd.* - (2015) 1 SCC 1,
 - (e) *Ashish Katiyar vs. Union of India* - 2020 (33) G.S.T.L. 21 (All.).
 - (f) *State V/s P Krisknamurthy and Ors.* [2006 (4) SCC 517],
 - (g) *Union of India & Another V/s Deoki Nandan Aggarwal*, 1992 Supp (1) SCC 323,
 - (h) *Gwalior Rayons Silk Mfg. (Wvg.) Co. Ltd. V/s Custodian of Vested Forests, Palghat & Another* 1990 (Supp) SCC785,
 - (i) *CIT Vs Tara Agencies* 2007 (214) ELT 491 (SC),
 - (j) *Union of India V/s Hansoli Devi* (2002) 7 5CC 273,
 - (k) *Sultana Begum V/s Prem Chand Jain* (1997) 1 SCC 373,
 - (l) *CIT V/s Hindustan Bulk Carriers* (2003) 3 SCC 57, at page 73,

Personal Hearing :

5. Personal Hearing in the matter was held on 14.08.2023. Shri Anshul Jain, Advocate appeared on behalf of the 'Appellant' as authorized representative. During P.H. he has submitted that Notification No. 54/2018 C.T. is not affected retrospectively, therefore the refund sanctioned prior to this notification is legal and proper and in conformity to the law prevailing at that time. He further reiterated the written submission and requested to set aside the Order -In-Original.



Discussion and Findings :

6(i). I have carefully gone through the show cause notice, the reply submitted by the notice and the documents / records in the matter and therefore I proceed to adjudicate the said demand.

6(ii). The 'appellant' holding Goods and Service Tax registration no. 24AAQFP0756N1ZP is engaged in the manufacturing and supply of Articles for the Conveyance or Packing of Goods of Plastics, Other Articles of Plastics and Articles of other materials of headings 3901 to 3914, Polymers of Ethylene in Primary forms with HSNs 39232990, 39269080 & 39011010 respectively. During the course of the audit it was revealed that the appellant had availed the refund of IGST paid on Zero Rated Supplies after availing benefit of Notification no. 79/2017-Customs dated 13.10.2017. Whereas, in terms of Rule 96(10) of the Central Goods and Service Tax Rules, 2017 the taxpayer availing refund of IGST paid on Zero rated Outward Supplies should not have availed the benefit of Notification no. 79/2017-Customs dated 13.10.2017.

7(i). I find that the appellant has referred, Circular No. 45/19/2018-GST, dated 30.05.2018 at Para 7 clarified as under with regard to applicability of Rule 96(10):

"Sub-rule (10) of Rule 96 of the CGST Rules seeks to prevent an exporter, who is receiving goods from suppliers availing the benefit of certain specified notifications under which they supply goods without payment of tax or at reduced rate of tax, from exporting goods under payment of integrated tax. This is to ensure that the exporter does not utilise the input tax credit availed on other domestic supplies received for making the payment of integrated tax on export of goods."

7(ii). In the regard I find that in the instant case the appellant had made zero-rated supplies on Case of payment of IGST after availing the benefit of Notification No. 79/2017-Cus dated 13.10.2017 during the period 2017-18 to 2018-19 and claimed alleged erroneous refund of the IGST so paid in violation of Rule 96(10) of the CGST Rules.

8(i). I find that the appellant has contended that a registered person shall be eligible to claim refund of IGST paid on export of goods till 08.10.2018 if the said registered person has imported goods under Advance Authorization Scheme by availing benefit under Notification No. 79/2017-Customs dated 13.10.2017 and therefore the appellant is duly eligible to claim refund of the integrated tax paid on exports.



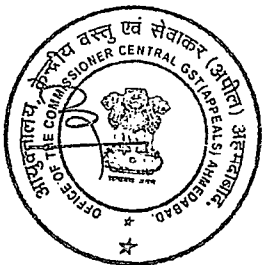
8(ii). In this connection, I find that Rule 96(10) of CGST Rules was substituted on 04.09.2018 with retrospective effect from 23.10.2017. Rule 96(10) as substituted on 04.09.2018 (with retrospective effect from 23.10.2017) and further amended on 09.10.2018 reads as follows:-

" (10)The persons claiming refund of integrated tax paid on exports of goods or services should not have-

(a) received supplies on which the benefit of the Government of India, Ministry of Finance notification No. 48/2017-Central Tax, dated the 18th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (1), vide number G.S.R 1305 (E), dated the 18th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme [Deemed Exports] or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1320(E), dated the 23rd October, 2017 [0.1 % scheme/ or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321(E), dated the 23rd October, 2017 (0.1 % scheme) has been availed; or

(b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272 (E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E), dated the 13th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.]

8(iii). I find that Rule 96(10) of CGST Rules was substituted on 04.09.2018 with retrospective effect from 23.10.2017. The amendment made under Notification No.16/2020- Central Tax dated 23.03.2020 was made effective from 23.10.2017 wherein the option for claiming refund in terms of clause (b) of sub-rule (10) to Rules 96 of the CGST Rules is restricted to those exporters who avail the exemption of BCD only and have paid IGST on the Inputs, at the time of import. The effective date has been given as 23.10.2017 which is made retrospective, though the Explanation was



inserted in the notification only on 23.03.2020. In the instant case I find that all the invoices on which appellant had claimed IGST refund are after the date of 23.10.2017, hence not eligible for IGST refund as per refund rules 2017.

7(iv). The Hon'ble High Court of Gujarat, in SCA No.15833 of 2018 in the case of Cosmo Films Ltd Vs Union of India and 3 other(s), in para 8.15, has held that-

"Recently, vide Notification No.16/2020-CT dated 23.03.2020 an amendment has been made by inserting following explanation to Rule 96(10) of CGST Rules, 2017 as amended (with retrospective effect from 23.10.2017)

"Explanation.- For the purpose of this sub-rule, the benefit of the notifications mentioned therein shall not be considered to have been availed only where the registered person has paid Integrated Goods and Services Tax and Compensation Cess on inputs and has availed exemption of only Basic Customs Duty (BCD) under the said notifications."

By virtue of the above amendment, the option of claiming refund under option as per clause (b) is not restricted to the Exporters who only avails BCD exemptions and pays IGST on the raw materials thereby exporters who wants to claim refund under second option can switch over now. The amendment is made retrospectively thereby avoiding the anomaly during the intervention period and exporters who already claimed refund under second option need to payback IGST along with interest and avail ITC."

8(v). In view of the above, I find that when exemption of IGST is being availed on the goods imported under Advance Authorization, as no IGST is paid on the imported goods, there is no question of taking credit either. Therefore, the IGST, which is being paid on the goods exported towards discharge of export obligation under the respective scheme, is on account of the accumulated input tax credit (ITC) that has accrued on account of procurement of other input materials, Capital Goods & services. However, refund of such IGST paid on the goods exported is not admissible since by doing so, the said notice has availed benefit of exemption of IGST on imported goods, and at the same time encashing the accumulated ITC accrued on account of other goods & services. This simultaneous availment of benefit of refund as well as exemption under the aforementioned Customs notifications is contrary to the provisions of law. This is to ensure that the exporter does not utilise the Input Tax Credit availed on other domestic supplies received for making the payment of integrated tax on export of goods.



9. I find that in the instant case the appellant had claimed IGST refund of Rs. 1,30,77,925/- which has been taken into account for this demand in terms of Notification No.16/2020-CT dated 23.03.2020. Therefore, the appellant is not eligible to the refund claim on which they have not paid IGST during the time of procurement of raw material. The amount of erroneously taken refund is Rs. 1,30,77,925/- (Rs.38,44,429/- for the year 2017-18 and Rs.92,33,497/- for the year 2018-19) and the same is required to be reversed/paid back along with applicable interest and penalty.

10. I find that the Government has introduced self assessment system under a trust based regime which casts the onus of proper assessment and discharging of the tax on the said noticee. Section 59 of the Central Goods and Services Tax Act, 2017 provides that every registered person shall self assess the taxes payable under this Act. In view of the aforesaid narrations, I find that the appellant have contravened the following provisions of law:

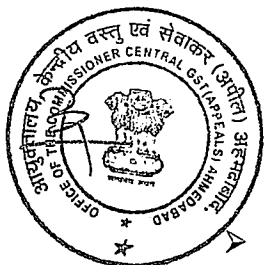
➤ Rule 96(10) of the Central Goods and Services Tax Rules, 2017 along with the corresponding entry of the Gujarat State Goods and Services Act, 2017 read with Section 20 of the Integrated Goods and Service Tax Act, 2017 in as much as they had filed the refund of IGST paid on Zero Rated Supplies after availing the benefit of Notification no. 79/2017-Customs dated 13.10.2017.

➤ Notification No.16/2020-CT dated 23.03.2020 under which an amendment has been made by inserting the following explanation to Rule 96(10) of CGST Rules, 2017 as amended (With retrospective effect from 23.10.2017):

"Explanation.- For the purpose of this sub-rule, the benefit of the Notifications mentioned therein shall not be considered to have been availed only where the registered person has paid Integrated Goods and Services Tax and Compensation Cess on inputs and has availed exemption of only Basic Customs Duty (BCD) under the said notifications."

11. Further, I find that considering the facts of the present case and the evidences produced by the appellant, the case laws relied upon by the appellant would not be applicable in the present case. In the instant case none of the case laws relied upon are on Rule 96(10) of the CGST Rules and therefore not relevant. Hence, the contention of the appellant is not legally sustainable as per existing provisions of law.

12. In view of the above, I uphold the demand of (IGST (refund) amounting to Rs. 1,30,77,925/- under the provisions of Sections 74(1) of the CGST Act read with the provisions of Section 20 of the IGST Act and Rule



96(10)(b) of CGST Rules, interest under the provisions of Sections 50 of the CGST Act read with the provisions of Section 20 of the IGST Act and penalty of Rs. 1,30,77,925/- under the provisions of Sections 74(1) of the CGST Act read with the provisions of Section 122(1) of the Act and Section 20(xxv) of the IGST Act.

13. In view of the above discussions, I do not find any infirmity in the in the impugned order passed by the adjudicating authority. Accordingly, I find that the impugned order of the adjudicating authority is legal and proper and hence upheld and the appeal is rejected.

अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

The appeal filed by the 'Appellant' stand disposed off in above terms.

Adesh Kumar Jain
25/09/2023
(Adesh Kumar Jain)

Joint Commissioner (Appeals)

Date: 25.09.2023

Attested

AC
(Sandheer Kumar)
Superintendent
CGST (Appeals)
Ahmedabad



By R.P.A.D.

To,
M/s. Praspack Polymers,
Survey No. 747/1 & 748/1,
Saket Industrial Estate,
Near Hester, Village Borisana,
Kadi, Mehsana, Gujarat-382715

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C. Ex., Appeals, Ahmedabad.
3. The Commissioner, CGST & C. Ex., Gandhinagar.
4. The Dy/Assistant Commissioner, CGST, Division-Kadi, Gandhinagar.
5. The Superintendent (Systems), CGST Appeals, Ahmedabad.
6. Guard File. / P.A. File



