



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



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DIN- 202310645W0000222FFE

रजिस्टर्ड डाक ए.डी. द्वारा

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फाइल संख्या : File No : GAPPL/ADC/GSTP/2032/2023 -APPEAL

16680-26

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अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-003-APP-JC-31/2023-24

दिनांक Date : 18-09-2023 जारी करने की तारीख Date of Issue : 03-10-2023

श्री आदेश कुमार जैन संयुक्त आयुक्त (अपील) द्वारा पारित

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

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Arising out of Order-in-Original No. SUPDT/SPS/01/CGST/KALOL/2022-23 DT.

14.03.2023 issued by The Superintendent, CGST & C.Ex., Range-IV, Divison- Kalol, Gandhinagar, Commissionerate.

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

M/s. Shantam Pharmaceuticals Private Limited,

546/2, Rankanpur, Opp. Gulab Oil, Rankanpur,

Taluka, Kalol, Gandhinagar, Gujarat - 382721

(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) <u>Full amount of Tax, Interest, Fine, Fee and Penalty</u> arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to <u>twenty five per cent</u> 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 करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट <a href="http://www.cgst.gov.in">www.cgst.gov.in</a> पर 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 <a href="http://www.cgst.gov.in">www.cgst.gov.in</a> .



**ORDER-IN-APPEAL**

**BRIEF FACTS OF THE CASE :**

M/s. Shantam Pharmaceutical Private Limited, 546/2, Rakanpur, Opp. Gulab Oil, Rakanpur Kalol, Gandhinagar, Gujarat - 382721 (hereinafter referred to as "*the appellant*"), holding GSTIN 24AAECS1210K1ZR has filed appeal against Order-In-Original No. SUPDT./SPS.01/CGST/KALOL/2022-23, dated 14.03.2023 (hereinafter referred to as the "*impugned order*") passed by the Superintendent, CGST & C.Ex., range-IV, Division-Kalol, Gandhinagar Commissionerate (hereinafter referred to as the "*adjudicating authority*"). is mainly engaged in supplying of Medicaments (Excluding Goods Of Heading 3002, 3005 or 3006) Consisting Of Mixed Or Unmixed Products For Therapeutic Or Prophylactic Uses, Put Up In Measured Doses(Including Those In The Form Of Transdermal Administration (systems) Or In Forms Or Packings For Retail Sale Containing penicillins Or Derivatives Thereof, With A Penicillanic Acid Structure, Or Streptomycins Or Their Derivatives penicillins (2) Medicaments (Excluding Goods Of Heading 3002,3005 Or 3006) Consisting Of Mixed Or Unmixed Products Fortherapeutic Or Prophylactic Uses, Put Up In Measured Doses(Including Those In The Form Of Transdermal Administration(systems) Or In Forms Or Packings For Retail Sale Containing penicillins Or Derivatives Thereof, With A Penicillanic Acid Structure, Or Streptomycins Or Their Derivatives Ampicillin classifiable Under HSN (1) 30041010 & (2) 30041020 Of Harmonized System Of nomenclature. The Said Taxpayer is Registered Under GST Regime with GSTIN-24AAECS1210K1ZR.

2. The fact of the case, in brief are that during the course of audit on the records of the appellant conducted by the Central Tax Audit Commissionerate, Ahmedabad, from the July-2017 to March-2020, following discrepancies were noticed:

Point (i) : The taxpayer has paid Rs. 1,49,400/- to the government bodies for Drug Manufacturing Fee and booked expense thereof in financial records in 2018-19. The taxpayer has availed services from the Government bodies in respect of manufacture of drug and liable to pay the tax under RCM in terms of the provisions of Sections 9(3) of the Act read with Not. No. 13/2017-CT (Rate) dated 28.06.2027. It, therefore, appeared that the appellant has short payment of Tax amounting to **Rs. 26,892/-** under the RCM.

Point (ii) : The taxpayer has availed the ITC based on invoice but payment made to the supplier after 180 days from the date of invoice, therefore taxpayer require to pay interest on late payment after 180 days



to their supplier. It, therefore, appeared that the appellant has not paid the interest to the tune of **Rs. 92,305/-** on late payment made to supplier after 180 days.

Point (iii) : The taxpayer has incurred expenditure for construction of building, repairing of building & other personal purpose items/Services and availed ITC considering this expenditure incurred in respect of input/ input services, which were block credit in term of clauses (c), (d) and (g) Section 17(5) of CGST Act 2017 in GST but they failed to reversed the ITC of the amounting of **Rs. 29,280/-**.

3. The audit observations were contained in FAR No. GST-116/2022-23 dated 07.06.2022 based on which a show Cause Notice (SCN) No. 74/2022-23 dated 07.07.2022 was issued proposing the recovery of the above mentioned demands under the section 74(1) of the Act read with the provision of Section 20 of IGST Act along with interest under section 50(1) of the Act and imposition of penalties under Section 74(1) of the Act read with provision of Section 122(2)(b) of the Act and Section 20 of the IGST Act.

4. The Adjudicating Authority vide Order-in-Original No. SUPDT./SPS/01/CGST/KALOL/2022-23, dated 14.03.2023 has:

- (a) confirmed the demand of GST of Rs. 26,892/- (CGST Rs.13,446/- + SGST Rs.13,446/-) under Section 74(1) of the GST Acts, 2017;
- (b) confirmed the demand of interest of Rs.92,305/- (IGST Rs. 2,517+ CGST Rs. 44,894/- + SGST Rs. 44,894/-) under Section 50(1) of the GST Acts, 2017;
- (c) Confirmed the interest on taxable amount of Rs. 49,949.44 (Rs. 26,892/-+ Rs. 23057/-) under the provision of Section 50(1) of the Act.
- (d) imposed penalty of Rs.49,949.44/-(Rs. 26,892/- + Rs. 23057/-) under Section 73(1) read with section 122(2)(b) of the GST Acts, 2017; for the following reasons:

**For Point (i):**

- the said entry No 47A introduced vide notification No.14/2018-CentralTax (Rate) dated 26.07.2018 is as under.

(1)	(2)	(3)	(4)	(5)
"47A	Heading 9983 or Heading 9991	Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.	Nil	Nil

That it exempt services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators. Where as in the case on hand the service of Drug manufacturing fees is not falls under the said service. Additionally I observed that the noticee have hired Shri Ritesh R Shah for the said service. Therefore I find that Ritesh R Shah is not providing the service instead he has hired service of Government for Drug manufacturing fees on behalf of the notice. Thus notice company has received service from Government through Ritesh R Shah;

- the noticee has not come out with regard to their claim as to how their service is exempted vide entry No. 47A of Notification No. 12/2017-Central Tax Rate;

**For Point (ii):**

- that it is the case of the department that the noticee has violated the conditions as stipulated in 2" proviso to Section 16 (2) of the CGST Act,2017;
- the noticee has relied on erstwhile rule 37 and not referred the substituted rules with effect from 01.10.2022;
- the manner of computing Interest is inserted with effect from 01.07.2017 vide Rule 88B of CGST Rules,2017;

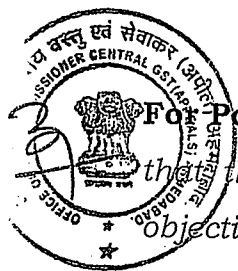
**For Point (iii):**

that the noticee is not entitled to avail ITC on the invoices referred in this objection in terms of Section 17(5) being it block credit;

- that the noticee have availed ITC on the expenses viz. Rolling Shutter, Electric Exps and Car Expenses. I find that Electric Expenses, Rolling Shutter are in the nature of capital expenditure, and is forming part of Immovable property. Further there is no clarity given by the noticee as to whether the installation of Electrical Goods and Rolling Shutter is under works contract or not. Therefore, considering it as block credit in terms of Section 17(5) (c) ;
- Further the Car expenses are in relation to car i.e. Motor vehicle, the said credit is not available in terms of Section 17(5)( ab);

5. Being aggrieved, the appellant filed the present appeal on 12-06-2023 on the following grounds:-

- (a) It is submitted that there is no tax liability under RCM on Consultancy charges payable or paid to consultant. RCM is on Govt. body but Mr. Ritesh R. Shah is not govt. body and no tax under RCM is payable.



- (b) In respect of Revenue Para 4 taxpayer stated that the payment beyond 180 days on the request made by the supplier itself not from us. Also in the judgement by Hon'ble patna High court it was held in the case of M/s Commercial Steel Engineering corporation Vs State of Bihar, that interest in not liveable on ITC which is availed however not utilized for payment of tax. As per above point we have ITC in credit ledger till date. So, we are not liable to pay interest according to that.
- (c) In respect of Revenue Para 5, the appellant stated that electrical goods and rolling shutter is part of office expenses which are eligible for ITC, further motor vehicle ITC is not available in case of personal vehicle but these expenses related to motor vehicles used in the business purpose, therefore all ITC must be allowed.

**PERSONAL HEARING:**

6. Personal hearing in this case was held on 14.08.2023, Pritesh S. Gandhi Advocate, appeared in person, on behalf of the appellant as authorised representative. During PH he reiterated the written submission and contended on the following points:

(a) There is not tax liability under RCM on consultancy charge payable or paid to consultant. RCM is on government body but Mr. Ritesh R Shah is not Government body and not tax under RCM is payable.

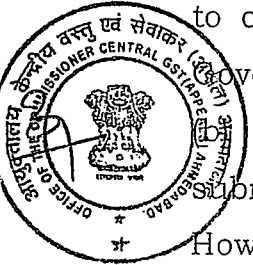
(b) No reversal of ITC on payment made beyond 180 days. In this regard it is submitted that they have not utilised the credit, therefore in interest is payable. However he has claimed the refund of ITC balance under inverted duty structure. He will submit detailed calculation whether the said amount included in refund or not will be provided within 3 days.

(c) As regards block credit, ITC is availed on rolling shutter, electric tubelight and fittings etc which are eligible for ITC.

**Additional submissions:**

6.2 In further written submission dated 17.08.2023, the appellant has stated that during the audit assessing officer has calculated interest from actually bill date to date of payment. Their revised submission herewith is on date of actually credit availed date to date of final payment and the appellant highlight Section 50(3) and Rule 88B (3) for his revised submission.

In view of the above submissions the appellant prayed to set aside the OIO and allow the appeal and delete the penalty accordingly.



**DISCUSSION AND FINDINGS:-**

7. I have carefully gone through the facts of the case and the submissions made by the appellant in their grounds of appeal as well as at the time of personal hearing.

8(i). On the first issue, Point No. (i), I find that the appellant contended before the adjudicating authority that renewal of Drug Manufacturing Fees for F.Y. 2018-19 has paid to the consultant Mr. Ritesh R. Shah, which is only consultancy charges paid by them, therefore, there is no tax liability attract under RCM on Consultancy charges payable or paid to consultant. RCM is on Govt. body but Mr. Ritesh R. Shah is not govt. body and no tax under RCM is liable to pay.

8(ii). In the above matter, I find that the noticee has received service from Government Body as a renewal of Drug Manufacturing Fees and they have hired Shri Ritesh R Shah for the said service. Therefore I find that Ritesh R Shah is not providing the service instead of he has hired service of Government for renewal of Drug manufacturing fees on behalf of the noticee. Since, the appellant is contended that tax liability imposed vide impugned order is not justified, I hereby refer the relevant provision as under:

**Section 9. Levy and collection.-**

*(1) Subject to the provisions of sub-section (2), there shall be levied a tax called the central goods and services tax on all intra-State supplies of goods or services or both, except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 and at such rates, not exceeding twenty per cent., as may be notified by the Government on the recommendations of the Council and collected in such manner as may be prescribed and shall be paid by the taxable person.*

*(2) The central tax on the supply of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel shall be levied with effect from such date as may be notified by the Government on the recommendations of the Council.*

*(3) The Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.*

**Notification 13/2017 dated 28.06.2017**

Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
5	Services supplied by the Central Government, State Government, Union Territory or local authority to a business entity excluding, - renting of immovable property, and	Central Government, State Government, Union Territory or local authority	Any business entity located in the taxable territory.



Further, I find that the appellant has referred entry No 47A introduced vide notification No.14/2018-CentralTax (Rate) dated 26.07.2018 is as under.

(1)	(2)	(3)	(4)	(5)
"47A	Heading 9983 or Heading 9991	Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.	Nil	Nil

That it exempt services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators. Where as in the case on hand, the service of renewal of Drug Manufacturing Fees is not falls under the said service. I find that the appellant have only hired Shri Ritesh R Shah for the said service as Shri Ritesh R Shah is not providing the said renewal service, instead the appellant has availed the services of Government for renewal of Drug Manufacturing Fees as clearly mentioned in the payment receipt No. 1057749, dated 13.04.2018. Here I find that Mr. Ritesh R. Shah is a person who is just a facilitator and not the service provider. Thus appellant infact received service from Government bodies in respect of renewal of Drug Manufacturing Licence and hence, liable to pay the tax under RCM in terms of the provisions of Sections 9(3) of the Act read with Not. No. 13/2017-CT (Rate) dated 28.06.2027.

**8(iii).** I find that in the current case that the tax payer had not paid the tax within the prescribed due dates on the services received / availed by them from Government bodies. Therefore, appellant is liable to pay the tax liability of Rs 26,892/- (CGST -Rs 13,446/- + SGST-Rs 13,446/-), under the provisions of Section 74(1) of the Act along with interest under the provisions of Section 50(1) of the Act. Accordingly, the appellant is also liable for penal action under the provisions of Section 74(1) of the Act read with the provisions of Section 122(2)(b) of the Act.

**9(i).** On the Second issue, point no. (ii), I find that the appellant contended before the adjudicating authority that in their credit ledger ITC available is more than ITC they have availed and they have not utilised the credit, therefore as per Section 50(3) they are not liable to pay interest. Further, appellant has submitted revised submission and reproduced Section 50(3) and rule 88B(3).

**9(ii).** In the above issue, I find that the appellant has availed input tax credit on inward supply of goods and services or both, but fails to pay to the supplier thereof, the value of such supply with the tax payable thereon within

180 days from the date of invoice. Accordingly, demand for recovery of interest of Rs.92,305/- [(Rs. 2,517/ Integrated Tax (IGST), Rs 44,894/- (CGST) and Rs 44,894/- (SGST)] has been raised. In this regard, I hereby refer the relevant provisions as under:

**2nd proviso to Section 16 (2) of the CGST Act, 2017:**

*The eligibility and condition for availment of input tax credit is governed by the provisions of Section 16 of the Act. Second proviso to sub section 2 of Section 16 of the Act provides 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"*

The corresponding provisions of Rule 37 of the CGST Rules, 2017 and Gujarat SGST Rules, 2017 stood at the relevant time stipulates as under:

**Rule 37. Reversal of input tax credit in the case of non-payment of consideration.-**

*(1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, but fails to pay to the supplier thereof, the value of such supply alongwith the tax payable thereon, within the time limit specified in the second proviso to sub-section(2) of section 16, shall furnish the details of such supply, the amount of value not paid and the amount of input tax credit availed of proportionate to such amount not paid to the supplier in FORM GSTR-2 for the month immediately following the period of one hundred and eighty days from the date of the issue of the invoice:*

*(2) The amount of input tax credit referred to in sub-rule (1) shall be added to the output tax liability of the registered person for the month in which the details are furnished.*

*(3) The registered person shall be liable to pay interest at the rate notified under sub section (1) of section 50 for the period starting from the date of availing credit on such supplies till the date when the amount added to the output tax liability, as mentioned in sub-rule (2), is paid.*

**9(iii).** From the above provisions of law, I find that the appellant has availed the input tax credit ITC credit and has not paid the value of supply along with tax payable thereon to the supplier within the prescribed time limit of 180 days, is required to furnish details of such supply, the amount of value not paid and the amount of input tax credit availed of proportionate to such



amount not paid to the supplier in the prescribed return for the month immediately following the period of 180 days from the date of invoice. The appellant is also required to add the amount of such input tax credit to the output tax liability for the month in which the details are furnished, and has to pay interest from the date of availing credit on such supplies till the date when the amount added to the output tax liability. However, I find that in the instant case the appellant had not made the payment to their suppliers within 180 days from the date of issue of invoice and also not furnished the details of supplies in their returns, as envisaged under the provisions of Rule 37(1) of the CGST Rules, 2017. Hence, I find that the appellant has violated the 2nd proviso to Section 16 (2) of the CGST Act, 2017 and Rule 37(1) of CGST Rules, 2017. Therefore the appellant is liable for interest under sub rule (3) of Rule 37 at the rate specified under section 50(1) of the CGST Act, 2017.

**10(i).** On the third issue, point no. (iii), I find that the appellant contended before the adjudicating authority that electrical goods and rolling shutter is part office expenses, further motor vehicle ITC is not available in case of personal vehicle but these expenses related to motor vehicle used in the business purpose.

**10(ii).** In the above issue, I find that the appellant has availed input tax credit on incurred expenditure for construction of building, repair and maintenance of building and motor vehicle. Accordingly, demand for recovery of Rs. 23,057.44/- [Rs 11,528.72/- (CGST) and Rs 11,528.72/- (SGST)] has been raised. In this regard, I hereby refer the relevant provisions 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.**

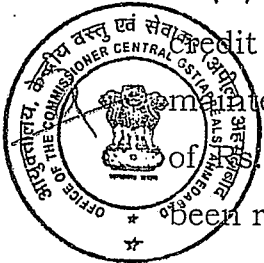
(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,-

(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;**

(b) .....

(c) .....

(d) .....



**(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.**

The corresponding provisions of Section 17(5) of the CGST Rules, 2017 and Gujarat SGST Rules, 2017 stood at the relevant time stipulates as under:

**Section 17. Apportionment of credit and blocked credits.-**

17(5). Notwithstanding anything contained in sub-section (1) of section 16 and sub-section (1) of section 18, input tax credit shall not be available in respect of the following, namely:-

2[(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:-

**(ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa):**

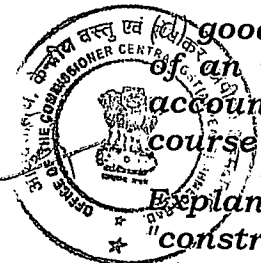
Provided that the input tax credit in respect of such services shall be available-

(i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;

**(c) goods or services or both received by a taxable person for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.**

**Explanation.-For the purposes of clauses (c) and (d), the expression "construction" includes re-construction, renovation, additions or alterations or repairs, to the extent of capitalisation, to the said immovable property;**

**10(iii).** From the above provisions of law, I find that the appellant has availed the input tax credit on the expenses of office maintenance i.e. Electric Expense, Rolling Shutter Expense which are used to forming part of Immovable property and these are the nature of capital expenditure. As per section 17(5)(c) & (d) works contract service when supplied for construction of an immovable property wherein the expression "construction" includes re-construction, renovation, additions or alterations or repairs, to the extent of capitalisation, to the said immovable property. In the instant case, I find that the expense of electric expense and rolling shutter expense are used to forming part of immovable property and its cannot be transported from one place to another, the shifting is done only by dismantling the above expense. Therefore, it cannot be considered as a movable property. Further, I find that the appellant has availed input tax credit on the repairing expenses of motor vehicle namely Maruti CIAZ smart Hybrid, Reg No. GJ01RW8664. As per Section 17(5) (c) servicing, repair and maintenance, so far as they relate to

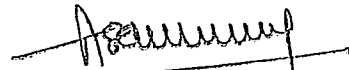


motor vehicles shall be availed if these motor vehicles are used for the purposed specified in Section 17(5) clause (a) or clause (aa). In present case I find that above said motor vehicle for transportation of person having approved seating a capacity of not than thirteen person and not used for further supply of such motor vehicles or transportation of passenger or *imparting training on driving such motor vehicles*. I find that, the above said motor vehicle was used to personal use only. Hence I find that the adjudicating authority has rightly passed impugned order vide which disallowed the ITC to the tune of Rs.23,057.44/-. Further, in view of above discussions, I find that the adjudicating authority has rightly imposed equal amount of penalty of Rs.23,057.44/- in terms of provisions of Section 74 read with Section 122(2) of the CGST Act, 2017. Therefore the appellant is also liable for interest under section 50 of the CGST Act, 2017.

11. In view of the above discussions, I do not find any infirmity in Order in Original and any force in the contention of the appellant so as to intervene in the impugned order passed by the adjudicating authority. Accordingly, the impugned order is upheld and I reject the present appeal of the appellant.

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

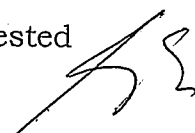
The appeal filed by the *appellant* stands disposed of in above terms.

  
(Adesh Kumar Jain)

Joint Commissioner (Appeals)

Date: 18.09.2023

Attested

  
(Sandheer Kumar)  
Superintendent (Appeals)  
By R.P.A.D.

To  
M/s Shantam Pharmaceuticals Private Limited,  
546/2, Rakanpur, Opp. Gulab Oil, Rakanpur,  
Taluka: kalol, Dist. Gandhinaar - 382721.

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, Gandhinagar Commissionerate
4. The Dy./Asstt. Commissioner, CGST & C.Ex, Division-Kalol, Gandhinagar Commissionerate.
5. The Superintendent, CGST & C.Ex, Range-IV, Division- Kalol; Gandhinagar Commissionerate.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad, for publication of the OIA on website.
7. Guard File
8. P.A. File.



