

रजिस्टर्ड डाक ए.डी. द्वारा

: आयुक्त (अपील -I) का कार्यालय, केन्द्रीय उत्पाद शुल्क, :
: सैन्टल एक्साइज भवन, सातवीं मंजिल, पौलिटैक्नीक के पास, :
: आंबावाडी, अहमदाबाद- 380015. :

क फाइल संख्या : File No : V2(WCS)23/Ahd-III/2016-17/Appeal-I / 4265 to 4269

ख अपील आदेश संख्या : Order-In-Appeal No.: AHM-EXCUS-003-APP-044-17-18

दिनांक Date : 10.07.2017 जारी करने की तारीख Date of Issue: 17.07.17

श्री उमाशंकर आयुक्त (अपील-I) द्वारा पारित

Passed by Shri Uma Shanker Commissioner (Appeals-I) Ahmedabad

ग _____ आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी
मूल आदेश सं _____ दिनांक : _____ से सृजित

Arising out of Order-in-Original: AHM-STX-003-ADC-MS-045-15-16 Date: 25.02.2016
Issued by: Additional Commissioner, Central Excise, Din: Gandhinagar, A'bad-III.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the Appellant & Respondent

M/s. Shree Hari Buildcon

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :

Revision application to Government of India :

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अंतर्गत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अवर सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रक्रिया के दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

(c) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.



ध अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35- णबी/35-इ के अंतर्गत:-

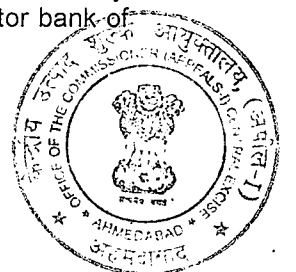
Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मेटल हास्पिटल कम्पाउण्ड, मेघानी नगर, अहमदाबाद-380016.

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at O-20, New Metal Hospital Compound, Meghani Nagar, Ahmedabad : 380 016. in case of appeals other than as mentioned in para-2(i) (a) above.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 की धारा 6 के अंतर्गत प्रपत्र इ.ए-3 में निर्धारित किए अनुसार अपीलीय न्यायाधिकरणों की गई अपील के विरुद्ध अपील किए गए आदेश की चार प्रतियाँ सहित जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रूप 5 लाख या उससे कम है वहां रूप 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रूप 5 लाख या 50 लाख तक हो तो रूप 5000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना रूप 50 लाख या उससे ज्यादा है वहां रूप 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से रेखांकित बैंक ड्राफ्ट के रूप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated



(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढ़ी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूचि-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall bear a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(6) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्तेत) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 की धारा 34फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 24) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1994 की धारा 23 के अंतर्गत सेवाकर को भी लागू की गई है, द्वारा निश्चित की गई पूर्व-राशि जमा करना अनिवार्य है, बशर्ते कि इस धारा के अंतर्गत जमा की जाने वाली अपेक्षित देय राशि दस करोड़ रूपए से अधिक न हो

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत "माँग किए गए शुल्क" में निम्न शामिल है

- (i) धारा 11 डी के अंतर्गत निर्धारित रकम
- (ii) सेनवैट जमा की ली गई गलत राशि
- (iii) सेनवैट जमा नियमावली के नियम 6 के अंतर्गत देय रकम

→ आगे बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम, 2014 के आरम्भ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्जी एवं अपील को लागू नहीं होंगे।

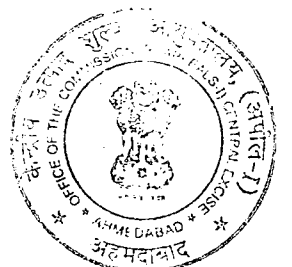
For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 provided the amount of pre-deposit payable would be subject to ceiling of Rs. Ten Crores, Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

→ Provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

(6)(i) इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

(6)(i) In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



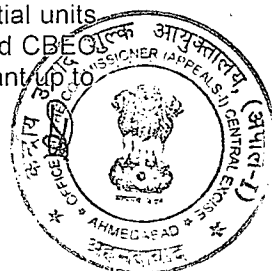
ORDER-IN-APPEAL

M/s Shree Hari Buildcon, B/1, Nirmat Bungalows, New C.G. Road, Chankheda, Ahmedabad (hereinafter referred to as 'the appellant'), holding Service Tax registration No.ABKFS0ASD002 w.e.f 08/08/2014 and engaged in construction of residential complex have preferred the instant appeal against **Order-in-original No.AHM-STX-003-ADC-MS-045-15-16 dated 25/02/2016** (hereinafter referred to as 'the impugned order') passed by the Additional Commissioner, Central Excise, Ahmedabad-III (hereinafter referred to as 'the adjudicating authority').

2. The facts of the case, stated briefly, are that on the basis of intelligence that M/s Mili Developers, B/1, Nirmat Bungalows, New C.G. Road, Chankheda, holding Service Tax registration were engaged in construction of a residential project in the name of M/s Nirmat Crystal at Kalol were not paying appropriate Service Tax on advance booking amounts received by them, a search was conducted simultaneously at B/1, Nirmat Bungalows, New C.G. Road, Chankheda, at the premises of Nirmat Royal Bungalows, Motera and at the site premises of Nirmat Krystal, Kalol on 23/05/2014. On the basis of detailed investigations during which, statements of Shri Milan Vadibhai Barot who was a partner of the appellant firm were recorded on 24/05/2014; 04/07/2014 and 29/09/2014, it was revealed that the appellant had developed one residential scheme named 'NIRMIT ROYAL' consisting of 29 Bungalows at Motera, Ahmedabad as per an agreement with M/s Manibhadra Buildcon Pvt. Ltd., who were the owners of the land on which the residential scheme was constructed. Thus it appeared that the appellant had provided services classified as 'Works Contract Service' under Section 65(105)(zzzza) of the Finance Act, 1994 but they had failed to obtain registration as well as assess and pay Service Tax amounting to Rs.48,89,657/-. It further appeared that the appellant had also failed to pay Service Tax amount of Rs.24,432/- on G.T.A. services on reverse charge basis. Therefore, a show cause notice F.No.IV/16-07/PI/Gr.IV/2014-15 dated 16/10/2014 (hereinafter referred to as 'the SCN') was issued to the appellant demanding Rs.48,89,657/- towards Service Tax on Works Contract Services, and Rs.24,432/- towards Service Tax on GTA services, under proviso to Section 73(1) of the Finance Act, 1994, invoking extended period, along with interest under Section 75 of the Finance Act, 1944 and proposing to impose penalty on the appellant under Section 76, Section 77(1), Section 77(2) and Section 78 of the Finance Act, 1994. The SCN was decided vide the impugned order where the demands for Service Tax and interest have been confirmed as proposed in the SCN and penalties have been imposed under Section 77(1)(a), Section 77(2) and Section 78 of the Finance Act, 1944.

3. The main grounds of appeal, inter alia, filed by the appellant are as follows:

- 1) Service Tax on construction of residential complex having more than 12 residential units was imposed w.e.f. 16/06/2005. However, in view of various Court decisions and CBEIC Circulars holding that sale of flat was not a service; this tax was practically dormant up to



01/07/2010. In the Finance Act, 2010, an explanation was added w.e.f. 01/07/2010 to definition of commercial or industrial construction and construction of residential complex, whereby a deeming provision was introduced, making it a deemed service for purpose of levy of Service Tax. Thus the demand prior to 30/06/2010 is illegal and not proper in view of the decision of the Principal Bench of Tribunal in the case of CCE vs Vee Aar Developers (P) Ltd.

2) The appellant's case does not fall under Rule 2A(i) but falls under Rule 2A(ii) of Service Tax (Determination of Value) Rules, 2006 and Service Tax is payable on forty per cent of the total amount charged for the works contract. Further, under Rule 3 of the Work Contract (Composition Scheme for payment of Service Tax) Rules, 2007, the appellant had the option to pay an amount equivalent to four per cent of the gross amount charged for the works contract instead of paying Service Tax at the rate specified in Section 66 of the Act. The appellant was also eligible for paying Service Tax on 25% of the gross amount charged by virtue of Notification No.29/2010-ST dated 22/06/2010 as its tax liability was w.e.f. 01/07/2010.

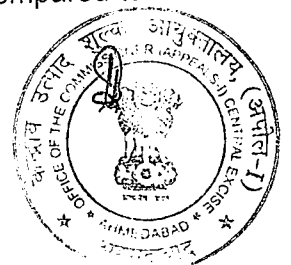
3) The appellant is eligible for the benefit of cum-duty benefit as they had not obtained registration or collected Service Tax from their customers till the date of the search operations and hence the amount collected should be treated as inclusive of Service Tax. The appellant relies upon Panther Detective Services vs CCE, Kanpur – 2006 (4) STR 116 (Tri.-Del.); Bhagawati Security Services vs CCE, Meerut-I – 2006 (3) STR 763 (Tri.Del.) and CCE vs Maruti Udyog Ltd. – 2002 (141) ELT 3 (SC).

4. Personal hearing in the appeal was held on 28/02/2017. Ms. Anil Gidwani, Tax Consultant appeared and reiterated the grounds of appeal. He submitted that composition scheme should be allowed. Demand before 01/07/2010 should not be recovered. Since duty was not collected, cum-duty benefit should be allowed. Duty worked out in their defence reply dated 01/01/2016 before the adjudicating authority is payable.

5. I have carefully gone through the facts of the case on records and submissions made by the appellant. The appellant has neither disputed its tax liability on Works Contract service nor disputed its failure to obtain registration and failure to assess and pay Service Tax. The appellant has only disputed its liability to tax prior to 01/07/2010 and has claimed the benefit of Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007 as well as the benefit of cum-duty price.

6. The pertinent fact in this case is that the appellant had provided services under the category of 'Works Contract service' as per an agreement with M/s Manibhadra Buildcon Pvt. Ltd., whereby the appellant had developed a residential scheme in the name of 'Nirmit Royal' on the land owned by M/s Manibhadra Buildcon Pvt. Ltd. As per terms of agreement between the appellant and M/s Manibhadra Buildcon Pvt. Ltd., the appellant had incurred all the expenses in relation to construction of the project that was recovered from the buyers directly by the appellant, whereas the cost of the land was recovered from the buyers by M/s Manibhadra Buildcon Pvt. Ltd.

7. The appellant has relied upon the decision of CESTAT, Delhi in the case of CCE, Kanpur vs Vee Aar Developers Pvt. Ltd. – 2013 (30) S.T.R. 564 (Tri. – Del.) and contended that there was no tax liability prior to 01/07/2007. On examining the referred case law, it is seen that this order was based on a different set of facts as compared to the facts of the instant case as can be seen from para 2 reproduced below:



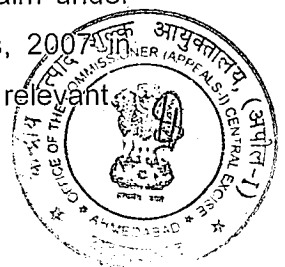
"2. The Respondents constructed residential complexes on their land and sold the residential units in such complexes to customers. Before doing the construction activity, they entered into agreement for sale of residential units and also took advances from their prospective customers. They did not pay any service tax on the activity based on the reasoning that the building was being constructed on their own land and hence the activity of construction was for their own benefit and as such, it could not be considered as a service rendered to the prospective customers."

In the above case, the development of residential units was done by M/s Vee Aar Developers Pvt. Ltd. on their own land whereas in the case of the appellant, the construction of residential unit was carried out by the appellant on land owned by M/s Manibhadra Buildcon Pvt. Ltd. and the ownership of this land was never transferred to the appellant. The sale deed was between M/s Manibhadra Buildcon Pvt. Ltd. and the buyer. Thus in the case of the appellant the construction activity was on behalf of M/s Manibhadra Buildcon Pvt. Ltd. and not a service to itself. Therefore, reliance placed by the appellant on the decision of Hon'ble Principal Bench of CESTAT, Delhi in the case of CCE, Kanpur vs Vee Aar Developers Pvt. Ltd. – 2013 (30) S.T.R. 564 (Tri. – Del.) is not proper and the claim that Service Tax was not payable prior to 01/07/2010 in terms of this decision is not sustainable. On the other hand, it has been clearly held by Principal Bench of CESTAT, Delhi in the case of **ALSTOM PROJECTS INDIA LTD. vs COMMISSIONER OF SERVICE TAX, DELHI – 2011 (23) S.T.R. 489 (Tri. –Del.)** that prior to 01/07/2010 (i.e. before Service Tax on 'Works Contract service' came into effect), Service Tax was leviable on the specific components of 'Works Contract Service' such as 'Erection, installation or commission service' defined under Section 65(105)(zzd); 'Commercial or industrial construction service' defined under Section 65(105)(zzq) and 'Residential Construction service' defined under Section 65(105)(zzzh). The relevant portion of this case law is reproduced as follows:

"While w.e.f. 1-6-07, following the principle of harmonious construction, it can be said that while Section 65(105)(zzza) would cover the services defined by Section 65(105)(zzd), Section 65(105)(zzq), Section 65(105)(zzzh) and EPC contracts which involve transfer of property in goods on which tax as sale of goods is leviable, and Section 65(1C5)(zzd), 65(105)(zzq) and Section 65(105)(zzzh) will cover erection, installation or commissioning service, 'commercial or industrial construction services' and 'residential construction services' respectively not involving transfer of property in goods, but it does not mean that prior to 1-6-07, the services covered by Section 65(105)(zzd), 65(105)(zzq) and 65(105)(zzzh) involving transfer of property or goods were not taxable. Giving such an interpretation to Section 65(105)(zzza) will be against the intention of the legislation to tax- "erection, installation or commissioning services", "commercial or industrial construction services", or "residential construction service' during the period prior to 1-6-07."

Thus there is no merit in the contention of the appellant that it was not liable to Service Tax prior to 01/07/2010 and this plea is not sustainable.

8. The appellant has claimed the benefit of payment of Service Tax under Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007 and the benefit of cum duty price. The adjudicating authority has mentioned the claim under Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007 in paragraph 58 of the impugned order. On studying the same, it is seen that the relevant



provisions of Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007 has not been discussed or considered. Instead, the claim has simply been denied on the ground that the appellant had not produced any evidence showing the payment of VAT in terms of the provisions of Service Tax (Determination of value) Rules, 2006. No co-relation of the provisions of Service Tax (Determination of value) Rules, 2006 and Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007 is established while rejecting the plea of the appellant. Thus it is clear that the claim of the appellant has not been examined by the adjudicating authority under the provisions of Rule 3(1) of Works Contract (Composition Scheme for Payment of Service Tax) Rules, 2007, which is not proper. The composition scheme is required to be allowed as per law. The appellant has further pleaded in paragraph X of their appeal that "The above submissions, were made before the learned adjudicating authority, however, it were not considered by the learned adjudicating authority only on the ground that we had carried out the clandestine activity of providing taxable service without obtaining service tax registration and we had not included the said service tax in the transaction value" The legal issue raised by the appellant needs logical rebuttal but cannot be brushed aside without giving a speaking order. The original authority needs to consider the submissions of the appellants regarding cum-duty price and pass a speaking order in this regard. I remand the case back to the adjudicating authority to pass a fresh order, following the principles of natural justice.

9. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीकेसे किया जाता है।

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

उमाशंकर
(उमा शंकर)

आयुक्त (अपील्स-III)

Date: 10/07/2017

Attested

(K. P. Jacob)
Superintendent (Appeals-III)
Central Excise, Ahmedabad.

By R.P.A.D.

To
M/s Shree Hari Buildcon,
B/1, Nirmal Bunglows, New C.G. Road, Chandkheda,
Ahmedabad.

Copy to:

1. The Chief Commissioner of Central ^{TAX} Excise, Ahmedabad.
2. The Commissioner of Central ^{TAX} Excise, Ahmedabad-III.
3. The Additional Commissioner, Central ^{TAX} Excise (System), Ahmedabad-III.
4. The Deputy Commissioner, ^{Central} Service Tax, Gandhinagar Division, Ahmedabad-III.
- ✓ 5. Guard File.
6. P.A.

