केंद्रीय कर आयुक्त (अपील)
O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,
GST Building, 7th Floor,
Near Polytechnic,
Ambavadi, Ahmedabad-
380015
वस्तु एवं सेवा कर भवन,
सातवीं मंजिल,पोलिटेकनिक के पास,
आम्बावाडी,अहमदाबाद-380015
079-26305065
टेलेफैक्स : 079 - 26305136

क फाइल संख्या : File No : **V2(MRS)67/AHD-III/2016-17**/1506 to 1510

ख अपील आदेश संख्या :Order-In-Appeal No.: **AHM-EXCUS-003-APP-095-17-18**

दिनाँक Date :**28.08.2017** जारी करने की तारीख Date of Issue: 10-10-17

श्री उमाशंकर आयुक्त (अपील) द्वारा पारित

Passed by **Shri Uma Shanker** Commissioner (Appeals)Ahmedabad

ग अपर आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी मूल आदेश : **137/Ref/ST/AC/2016-17** दिनाँक : **07.11.2016**से सृजित

Arising out of Order-in-Original: **137/Ref/ST/AC/2016-17,** Date: **07.11.2016** Issued by: Assistant Commissioner, Central Excise, Div:Gandhinagar, Ahmedabad-III.

ध अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

Name & Address of the **Appellant** & Respondent

M/s. Divine Tubes Pvt.Ltd.

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 पूवोक्त 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 प्रकिया 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 मामलें 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 डयूटी केडिट 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 दिनाँक 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 रूपये या उससे कम हो तो रूपये 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 अपीलः–
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35– ण्0बी/35–इ के अंतर्गतः–

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 मैन्टल हास्पिटल कम्पाउण्ड, मेघाणी 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 न्यायाधिकरणें की गई अपील के विरूद्व अपील किए गए आदेश की चार प्रतियाँ सहित जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहां रूपए 1000/– फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक हो तो रूपए 5000/– फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहां रूपए 10000/– फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से रेखाकिंत 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. Registar 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 ओदश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता हैं।

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 not withstanding 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 रू.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 beer a court fee stamp of Rs.6.50 paisa 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 in 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, १९४४ की धारा ३५फ के अंतर्गत वित्तीय(संख्या-२) अधिनियम २०१४(२०१४ की संख्या २५) दिनांक: ०६.०८.२०१४ जो की वित्तीय अधिनियम, १९९४ की धारा ८३ 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 अर्ज़ी एवं अपील को लागू नहीं होगे।

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

This appeal has been filed by M/s. Divine Tubes Pvt. Ltd., 401, 402, 412,413, 414, Phase-I, G.I.D.C. Industrial Estate, Chhatral, Dstt. Gandhinagar (hereinafter referred to "as the appellants") against the Order-in-Original number 137/Ref/ST/AC/2016-17 dated 07.11.2016 (hereinafter referred to as "the impugned order") passed by the Assistant Commissioner of Central Excise, Gandhinagar (hereinafter referred to as "the adjudicating authority").

2. Brief facts of the case are that the appellants are engaged in the manufacture of Stainless Steel Seamless/Welded Tubes and Pipes and are holding Central Excise Registration number AABCD9957BXM001 as well as Service Tax registration number AABCD9957BST001 for services viz., GTA, Management of Business Consultant Service, Business Exhibition Service, Manpower Recruitment/Supply Agency Service, Travel Agent for Booking of Passage (Other than Air/Rail Travel Agency), Works Contract Service etc. During the course of audit, it was found that the appellants had paid Service Tax on their own (in cash), on various invoices, under Reverse Charge Mechanism and took CENVAT credit of the said amount. The officers of audit team disallowed the CENVAT credit taken on such payment by declaring as wrong availment of CENVAT credit of Service Tax on ineligible invoices. The appellants agreed with the objection and accordingly reversed the CENVAT credit and paid appropriate interest and penalty. After that they filed a refund claim before the adjudicating authority on 12.05.2016 for ₹3,10,336/-.

3. During scrutiny of the said refund claim certain discrepancies were noticed and hence, a letter dated 22.06.2016 was issued to the appellants for clarification of the queries and also date of personal hearing was allotted to them. The appellants accordingly submitted clarification to the adjudicating authority and also appeared before him in personal hearing. The adjudicating authority, vide the impugned order, rejected the entire claim of ₹3,10,336/- citing that the invoices, on which the appellants had claimed to have paid the Service Tax under Reverse Charge Mechanism, are not proper and as the invoices are invalid, the audit officials have also denied CENVAT credit as wrong availment of credit on ineligible invoices. The adjudicating authority further alleged that the appellants, being body corporate, were required to pay Service Tax under RCM and the Service Tax has been rightly paid and therefore, they are not entitled to refund. The adjudicating authority has further shown his inability to co-relate Service tax payment in certain cases as actual date of payment was not mentioned. The ST-3 returns of the appellants showed the tax liability but the appellants had neither made any Service Tax payment nor revised their Service Tax returns within prescribed time limit. Lastly, the claim does not fulfill the provision of Section 11B of the Central Excise Act, 1944 in terms of time limit.

4. Being aggrieved, the appellants have filed the present appeal on the grounds that they are rightly eligible for the refund claim of ₹3,10,336/-. The audit officers had denied the CENVAT credit and the appellants had reversed the same as, at that time, they were not legally sound and unaware of the legal provisions. The appellants claimed that the services, for which they paid Service Tax under RCM, were supposed to be paid by the service providers and not by the service receiver. Regarding the issue of mismatch of the date of payment of Service Tax, the appellants submitted work sheets, along with the appeal, for proper reconciliation. Regarding the issue of non-payment of Service Tax as shown in the ST-3 returns, the appellants stated that they have paid the required Service Tax which is mentioned in the form of list of challans mentioned in the ST-3 returns. Regarding the issue of limitation under Section 11B of the Central Excise Act, 1944, the appellants claimed that they were not supposed to pay Service tax under RCM but paid the same due to mistake and therefore, theory of limitation would not be applicable to refund pertaining to deposits.

5. A personal hearing in the matter was held on 17.08.2017 and Smt. Bhagyashree and Rinkal Patel, both Chartered Accountants, appeared for the same. They reiterated the grounds of appeal and argued that Service Tax has been paid and since the amount is deposit and not tax, time period under Section 11B of the Central Excise Act, 1944 will not be applicable.

6. I have carefully gone through the facts of the case on records, appeal memorandum and submissions made by the appellants at the time of personal hearing. I find that the adjudicating authority has rejected the claim on the following four grounds;

(i) Invoices vide which the CENVAT credit was taken are invalid and the appellants could not explain the eligibility of the invoices.

(ii) The appellants, being body corporate, have rightly paid the Service Tax under Reverse Charge Mechanism and hence not eligible for refund.

(iii) Due to date mismatch, reconciliation could not be done.

(iv) Service Tax not paid as per ST-3 returns.

(v) The claim is hit by limitation of 1 year under Section 11B of the Central Excise Act, 1944.

Now, I will discuss the above issue point wise.

6.1. Regarding the first issue of rejection of claim on the ground of eligibility of the invoices, the appellants have submitted before me photocopies of the invoices and almost in all the invoices concerned Service

Tax Registration numbers are not mentioned. In this regard, Rule 11 of Central Excise Rules, 2002 provides that:

"The invoice shall be serially numbered and shall contain the registration number, address of the concerned Central Excise division, name of the consignee, description, classification, time and date of removal, mode of transport and vehicle registration number, rate of duty, quantity and value, of goods and the duty payable thereon."

Thus, I find that the registration number in the invoice is a mandatory requirement to avail CENVAT credit. However, the adjudicating authority has not clearly described as to what are the other reasons that made the invoices to be treated as ineligible. Even though few particulars in an invoice are missing, credit can still be allowed by the concerned authority on being satisfied that the goods or services covered by the said document have been received and accounted for in the books of the account of the receiver. The procedure to be followed in this regard is as follows:

- Intimation shall be given to the Assistant Commissioner or Deputy Commissioner containing the details like-
    - The background of the assessee or profile of the company
    - Details of goods manufactured and output service(s) provided by the assessee
    - Details of majorly required inputs and input services for the provision of above mentioned service(s)or manufacture of goods.
    - Details of agreement entered into with the vendor, who has issued that document or invoice.
    - Proper justification should be given for missing that particular field on document or invoice.
- Nexus between the input service(s) or input as described on such document with the output service or manufacture should be established and proved.
- Enclose all the necessary documents to prove the nexus.
- In addition to above it should also be proved that no credit on such document has been availed by any other person like by obtaining declaration from a Chartered Accountant or any other competent person.

In the instant case, it seems, the adjudicating authority has not taken much pain to go through the above procedures. He has straightway concluded that as the appellants have failed to explain how the invoices are ineligible. The impugned order should have been more elaborate while declaring the invoices ineligible. It is not possible on my part to verify thoroughly the genuineness of the invoices and hence, they need to be sent back to the

adjudicating authority for a detailed check and a clear order, with proper reasons should be given while denying/ granting the credit.

6.2. The second reason for rejection was that the appellants, being body corporate, have rightly paid the Service Tax under Reverse Charge Mechanism and hence not eligible for refund. I find that, the term 'Body Corporate' is not the sole condition for the payment of Service Tax under RCM. Applicability of RCM is dependent on the status & location of Service Receiver (SR) and Service Provider (SP) and taxability of service. It seems that all the services (except Foreign Exhibition Service) were provided and received in the taxable territory of India. Thus, it becomes the liability of the provider of the service to pay the Service Tax. Regarding the issue of Legal Consultancy Service, the appellants stated that no legal service has been received by them and in fact the said services were provided by the professionals like Chartered Accountants, Engineers etc. In support of their claim, the appellants have submitted before me photocopies of invoices issued by the above mentioned professionals. If this is the case then the appellants are not liable for payment of Service Tax. Regarding the Foreign Exhibition Service, the appellants claimed that the exhibitions were held in non-taxable territory by a foreign service provider. In support of their claim, they have quoted the contents of Rule 6 of the Place of Provision of Service Rules, 2012. Once again, these things need to be verified and discussed properly to counter the arguments of the appellants and therefore, the case needs to be sent back.

6.3. Regarding the third issue that the reconciliation could not be done due to mismatch of data, the appellants have submitted before me revised work sheets showing actual date of payment. As it is not possible for me to verify the authenticity and applicability of the said sheets, the adjudicating authority, being the proper authority, should verify the same and in case of any ambiguity found, should reflect the same accordingly in the impugned order.

6.4. Regarding the issue of non-payment of Service Tax, the adjudicating authority has alleged that the liability shown in the ST-3 returns has not been paid by the appellants. To counter the allegation, the appellants have submitted before me the ST-3 returns for the periods April 2015 to September 2015 and October 2015 to March 2016. In the said returns I could see the details of challans vide which the Service Tax liabilities are paid. However, the adjudicating authority is the best suited authority to verify the genuineness of the said challans and hence, this case needs to be returned back to the adjudicating authority. The adjudicating authority should verify all the challans with the details mentioned in the ST-3 return.

In case any mismatch is found, same should be specifically mentioned in the impugned order.

6.5. Lastly, regarding the issue of rejection of the case on the ground that the claim is hit by limitation of 1 year under Section 11B of the Central Excise Act, 1944, I am of the view that if the above conditions, mentioned in sub-para 6.1 to 6.4, are fulfilled in favour of the appellants, then the Service Tax wrongly paid by them are not to be treated as duty but deposit and therefore time limit will not apply in this case. In the instant case, they paid the Service Tax under RCM which if proven correct that they were not supposed to pay then the Service Tax paid by the appellants is not to be treated as tax but a deposit and condition of Section 11B would not be applicable to it. In this connection it is pertinent to note here that various higher judicial forums had time and again held that the time prescribed under Section 11B is applicable only to those tax which is collected as permitted by the statute and where the tax was collected without authority of law, the time limit under Section 11B of the Act, is not applicable. I also find that when any amount is not legally payable to Government, it becomes 'deposit' and thus there need not be any elaborate procedure for claiming refund. Supreme Court in Union of India v. ITC Ltd. 1993 (67) ELT 3 (SC) upheld Delhi High Court ruling that money realized in excess of what is permissible in law is outside the provisions and such money not covered under "duty of excise" – Limitation under Section 11B of Central Excise Act, 1944 not applicable to amount paid which cannot be taken as duty of excise. In Cawasi & Co case [1978 E L T (J 154)] the Supreme Court observed that the period of limitation prescribed for recovery of money paid under a mistake of law is three years from the date when the mistake is known, be it 100 years after the date of payment. This judgment has been quoted and depended upon by the following judgment of the Andhra Pradesh High Court. In the case of U Foam Pvt Ltd vs Collector of Central Excise -1988 (36) E L T 551(A P), the issue was that Revenue rejected the refund quoting the time limit under Rule 11 of the Central Excise Rules, 1944, and Section 11B of the Central Excises and Salt Act, 1944. The high court held that "*the period of limitation to be applied is three years from the date when the assessee discovered the mistake in the payment of duty, or from the date when it came to the knowledge of the assessee that it is entitled to the refund*".

7. In view of above, I remand the case back to the adjudicating authority for verification of invoices, challans, ST-3 returns and other relevant documents as discussed in paragraphs 6.1 to 6.4. In case of any disparity or discrepancy found then the claim should be rejected and the impugned order should be explicit enough to discuss clearly all the inconsistency found. The appellants are also hereby directed to present all sort of assistance to the

adjudicating authority by providing all required documents during the proceeding for which the case is remanded back.

8. अपीलकर्ता द्वारा दर्ज की गई अपीलो का निपटारा उपरोक्त तरीके से किया जाता है।

8. The appeals filed by the appellant stand disposed off in above terms.

उमाशंकर

(उमा शंकर)

CENTRAL TAX (Appeals),

AHMEDABAD.

ATTESTED

29/9/17

(S. DUTTA)

SUPERINTENDENT,

CENTRAL TAX (APPEALS),

AHMEDABAD.

BY R.P.A.D

To,

M/s. M/s. Divine Tubes Pvt. Ltd.,

401, 402, 412,413, 414, Phase-I,

G.I.D.C. Industrial Estate, Chhatral,

Dstt. Gandhinagar

Copy to:-

1. The Chief Commissioner, Central Tax Zone, Ahmedabad.
2. The Commissioner, Central Tax, Gandhinagar.
3. The Dy. / Asstt. Commissioner, Central Tax, Division- Kalol.
4. The Addl./Joint Commissioner, (Systems), Central Tax, Gandhinagar.
5. Guard file.
6. P.A file.