

	केन्द्रीय कर आयुक्त (अपील)		
	O/O THE COMMISSIONER (APPEALS), CENTRAL TAX		
सत्यमेव जयते	वस्तु एवं सेवा कर अधिनियम	GST Building, 7 <sup>th</sup> Floor, Near Polytechnic, Ambavadi, Ahmedabad 380015	
सप्तवी मंजिल पलिटैकनिक के पास, आम्बावाडी, अहमदाबाद-380015		टेलीफोन नं. : 079-26305065	
		टेलीफैक्स नं. : 079-26305136	

क फाइल संख्या : File No : **V2/117,118,119,122,125,126,149,150/GNR/2018-19** 8077 to 8081

ख अपील आदेश संख्या : Order-In-Appeal No.: **AHM-EXCUS-003-APP-146 to 153-18-19**

दिनांक Date : **27-12-2018** जारी करने की तारीख Date of Issue: 9/1/2019

**श्री उमाशंकर** आयुक्त (अपील) द्वारा पारित

Passed by **Shri Uma Shanker** Commissioner (Appeals) Ahmedabad G. file

ग अपर आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी मूल आदेश : **08/F/2018** दिनांक : **10-05-2018** से सृजित

Arising out of Order-in-Original: **08,9,11,12,17,23,60,61/F/2018**, Date: **10-05-2018** Issued by: Assistant Commissioner, CGST, Div: Kadi, Gandhinagar Commissionerate, Ahmedabad.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

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

**M/s. Supernova Engineers 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।

I Any person aggrieved by this Order-In-Appeal issued under the Central Excise Act 1944, 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 :**

(\*) 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।

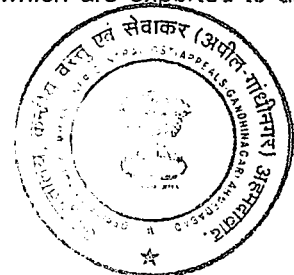
(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4<sup>th</sup> Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, 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.

घ 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- ए0बी/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 दूसरा मंजिल, बहूमाली भवन, असारवा, अहमदाबाद, गुजरात 380016

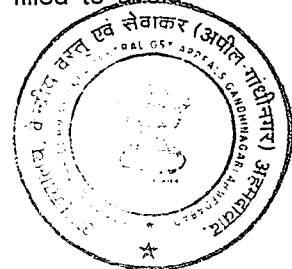
To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup> floor, Bahumali Bhavan, Asarwa, Ahmedabad-380016 in case of appeals other than as mentioned in para-2(i) (a) above.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 की धारा 6 के अंतर्गत प्रपत्र इए-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 रूपए 5 लाख या उससे कम है वहाँ रूपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग और 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 और लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहाँ रूपए 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 पढी 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 अनुसूची-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, 1988 की धारा 34फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2018(2018 की संख्या 29) दिनांक: 06.08.2018 जो की वित्तीय अधिनियम, 1998 की धारा 83 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 होगा।

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:

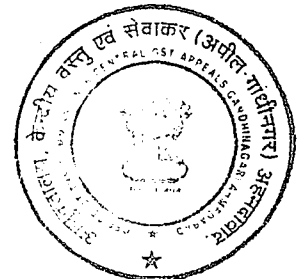
- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

→ 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."

II. Any person aggrieved by an Order-in-Appeal issued under the Central Goods and Services Tax Act, 2017/Integrated Goods and Services Tax Act, 2017/ Goods and Services Tax (Compensation to States) Act, 2017, may file an appeal before the appropriate authority.



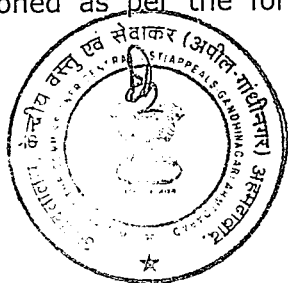
**ORDER-IN-APPEAL**

This order arises on account of appeals filed by M/s. Supernova Engineers Ltd., Survey number 1470/1, Village Rajpur, Taluka- Kadi, Dst. Mehsana (hereinafter referred to as the 'the appellants' for sake of brevity) against the following two Orders-in-Original (hereinafter referred to as the 'impugned orders' for the sake of brevity) passed by the Assistant Commissioner, CGST, Kadi Division, Gandhinagar (hereinafter referred to as the 'adjudicating authority' for the sake of brevity);

Sr. No.	OIO No.	OIO date	Amount of refund claimed (₹)	Amount of refund sanctioned (₹)
1	08/F/2018	10.05.2018	20,76,170	17,51,487
2	09/F/2018	10.05.2018	62,76,869	44,51,802
3	11/F/20018	17.05.2018	74,77,807	29,88,260
4	12/F/20018	23.05.2018	2,69,52,263	2,19,36,879
5	23/F/20018	20.06.2018	17,64,456	5,00,286
6	17/F/20018	15.06.2018	30,96,682	---
7	60(F)/2018-19	05.10.2018	54,13,726	49,62,627
8	61(F)/2018-19	31. 10.2018	51,17,024	16,98,686

2. Brief facts of the case are that the appellants are engaged in the manufacture and sale of DG sets (Diesel Gensets) and holding GST Registration number 24AACCS6758G1Z7. They had filed the above refund claims, before the adjudicating authority, under Section 54 of CGST Act, 2017 for accumulated ITC on account of rate of tax on inputs being higher than the rate of the output supplies. The adjudicating authority, vide the above mentioned impugned orders, partly allowed (rejected entire refund in only one case as mentioned in serial number 6 above) the refund claims on the ground that as per Rule 89(5) read with Section 54 of the CGST Act, for the purpose of calculation of net ITC, input means only those inputs on which rate of tax is higher than the rate of final product.

3. Being aggrieved, the appellants have filed the present appeals before me. The appellants argued that the adjudicating authority has adopted a wrong formula to calculate the eligibility of the claims. The appellants argued that refunds should have been sanctioned as per the formula mentioned below;



Maximum Refund Amount =  $\{(Turnover\ of\ inverted\ rated\ supply\ of\ goods) \times Net\ ITC \div Adjusted\ Total\ Turnover\} - Tax\ payable\ on\ such\ inverted\ rated\ supply\ of\ goods.$

But, the adjudicating authority has rejected part refund by observing that in case of inverted duty structure, the input tax credit pertaining to only such inputs, the rate of tax on which is higher than the rate of tax on output supplies, would be permissible to be put into the formula for calculating refund in case of inverted duty structure. The appellants, thus, pleaded that the adjudicating authority denied the refund of input tax credit pertaining to the inputs where tax is lower or equal to the rate of tax on the output supply of DG sets. Thus, according to the appellants, the formula adopted by the adjudicating authority is incorrect and not in consonance with the GST provisions. The adjudicating authority has derived the amount of net ITC by considering only such input tax credit of purchase invoice which are higher than the rate on the final product.

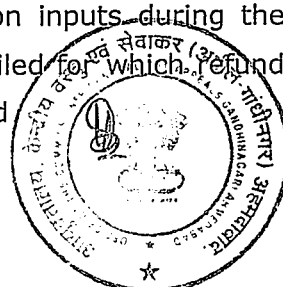
4. A personal hearing in the matter was held on 13.12.2018 and Shri Jigar Shah, Advocate, appeared before me on behalf of the appellants and reiterated the contents of the grounds of appeal. He claimed that the methodology adopted to quantify the claim is wrong. He also submitted details of pending cases along with details of refund sanctioned and rejected.

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. Prima facie, I find that the appellants had filed the refund claims under Section 54 of CGST Act, 2017 read with Rule 89 of CGST Rules, 2017 for accumulated ITC on account of rate of tax on inputs being higher than the rate of the output supplies. Now, the main issue remains to be discussed by me is whether while calculating the inverted rate refund claim under section 54 of CGST act net ITC will be taken after deduction of inverted rate purchase or otherwise. I find that sub-rule 5 of Rule 89 of Central Goods & Services Tax Rules, 2017 has given the formula for calculating the matter to refund on account of inverted duty structure. The formula is reproduced below;

*"Maximum Refund Amount =  $\{(Turnover\ of\ inverted\ rated\ supply\ of\ goods\ and\ services) \times Net\ ITC \div Adjusted\ Total\ Turnover\} - tax\ payable\ on\ such\ inverted\ rated\ supply\ of\ goods\ and\ services.$*

**Explanation :** - For the purposes of this sub-rule, the expressions -

(a) Net ITC shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and



(b) Adjusted Total turnover shall have the same meaning as assigned to it in sub-rule (4).]"

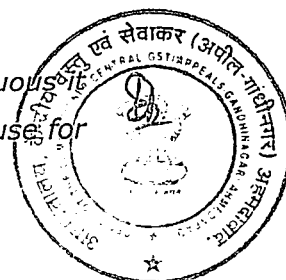
On plain reading of the provision and rules, Net ITC has been specifically defined in the rule, which states that input tax credit availed on input during the relevant period other than input tax credit pertain to zero rated supply mentioned in rule 89 of 4A & 4B. So the contention of the department regarding the calculation of the net ITC after deduction of inverted rate purchase ITC i.e. lower rated purchase is not sustainable. I find that net ITC has to be as per the definition mentioned in the above rule i.e. input tax credit availed on inputs during the relevant period. Where there are multiple inputs attracting different rates of tax, in the formula provided in rule 89(5) of the CGST Rules, the term "Net ITC" covers the ITC availed on all inputs in the relevant period, irrespective of their rate of tax. Also, in support of their claim, the appellants have submitted a worksheet which reflects all the detail as per the prescribed formula. I have placed a scanned copy of the said worksheet below, for better understanding;

Month	Turnover of Inverted rated supply of goods	Net ITC	Adjusted Total Turnover	Tax payable on such inverted rated supply of goods.	Refund Receivable			Refund Receivable as per Online Application 5=(1+2/3)-4	ARN NO.
					IGST	CGST	SGST		
	1	2	3	4					
JULY'17	9218000	11631321	28699555	1650880	1975686	50242	50242	2078170	AB240717986104W
					REFUND REJECTED	224199	50242	50242	324683
					REFUND RECEIVED	1751487	0	0	1751487
AUG'17	20853405	21269295	41101720	3754693	5219158	910231	147480	6278869	AB240817091902U
					REFUND REJECTED	928546	829636	66885	1825067
					REFUND RECEIVED	4290512	80595	80595	4451802
SEPT'17	56685876	29322142	105808540	7956887	4934041	1271883	1271883	7477007	AB240917393266N
					REFUND REJECTED	1945781	1271883	1271883	4489547
					REFUND RECEIVED	2988260	0	0	2988260
OCT'17	28534093	23995797	98809809	5136137	500286	632085	632085	1754456	AA241017915553F
					REFUND REJECTED	0	632085	632085	1264170
					REFUND RECEIVED	500286	0	0	500286
DEC'17	47472358	69297518	101169327	5564674	24914837	1018713	1018713	26952263	AB241217270370H
					REFUND REJECTED	2977958	1018713	1018713	5015384
					REFUND RECEIVED	21936879	0	0	21936879
JAN'18	72673491	10802030	95347063	9710383	991652	1052515	1052515	3096682	AA2401188520778
					REFUND REJECTED	991652	1052515	1052515	3096682
					REFUND RECEIVED	0	0	0	0
APR'18	59844057	22637875	83700170	10771931	5413726	0	0	5413726	AB24041813723H
					REFUND REJECTED	451099	0	0	451099
					REFUND RECEIVED	4962627	0	0	4962627
JUN'18	49448602	24464276	86299559	8900928	5117024	0	0	5117024	AB2406184251961
					REFUND REJECTED	3418338	0	0	3418338
					REFUND RECEIVED	1698886	0	0	1698886
					Total Refund Receivable	49066410	4935669	4172918	58174997
					REFUND REJECTED	10937573	4855074	4092323	15894970
					REFUND RECEIVED	38128837	80595	80595	38290027

I have verified the above table and checked the same with the workout conducted in the impugned orders and agree with the submission of the appellants. Thus, looking above, I find that the adjudicating authority, on his own, has travelled beyond the clarification as prescribed in the statute. The adjudicating authority should have relied on the "exact wording" of the statute under consideration.

Lord Diplock in the Duport Steel v Sirs case (1980) defined the rule:

"Where the meaning of the statutory words is plain and unambiguous, it is not then for the judges to invent fancied ambiguities as an excuse for



*failing to give effect to its plain meaning because they consider the consequences for doing so would be inexpedient, or even unjust or immoral."*

This definition says that a judge should not deviate from the literal meaning of the words even if the outcome is unjust. If they do they are creating their own version of how the case should turn out and the will of parliament is contradicted. Similar view has been adopted by the Hon'ble Supreme Court in various cases and I produce, below, some notable head notes of a few cases.

A) In the case of Parmeshwaran Subramani, 2009 (242) E.L.T. 162 (S.C.);

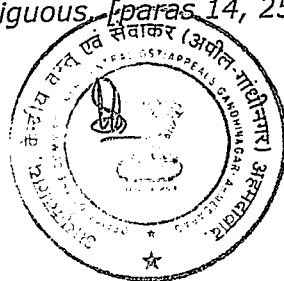
*Interpretation of statutes - Legislative intention - No scope for court to undertake exercise to read something into provisions which the legislature in its wisdom consciously omitted - Intention of legislature to be gathered from language used where the language is clear - Enlarging scope of legislation or legislative intention not the duty of Court when language of provision is plain - Court cannot rewrite legislation as it has no power to legislate - Courts cannot add words to a statute or read words into it which are not there - Court cannot correct or make assumed deficiency when words are clear and unambiguous - Courts to decide what the law is and not what it should be - Courts to adopt construction which will carry out obvious intention of legislature. [paras 14, 15]*

B) In the case of Dharmendra Textile Processors, 2008 (231) E.L.T. 3 (S.C.);

*Interpretation of statutes - Principles therefore - Court cannot read anything into a statutory provision or a stipulated condition which is plain and unambiguous - A statute is an edict of the legislature - Language employed in statute is determinative factor of legislative intent.*

C) In the case of Favourite Industries, 2012 (278) E.L.T. 145 (S.C.);

*Interpretation of statutes - Exemption notification - It is concession/exception in fiscal statute, and is required to construed strictly - There cannot be any addition or subtraction to words employed in it - Its wordings have to be given their natural meaning, when they are simple, clear and unambiguous. [paras 14, 25]*



7. Therefore, I find that the adjudicating authority has wrongly deducted ITC of the same and lower tax rate availed by the appellants and agree to the arguments placed forward by the latter.

8. In view of above, I set aside the impugned orders and allow the appeals filed by the appellants.

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

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

*उमा शंकर*  
(उमा शंकर)

CENTRAL TAX (Appeals),

AHMEDABAD.

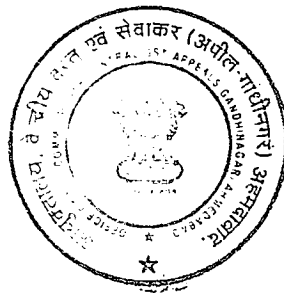
ATTESTED

*S. Dutta*  
(S. DUTTA) 080119

SUPERINTENDENT,

CENTRAL TAX (APPEALS),

AHMEDABAD.



To,  
M/s. Supernova Engineers Ltd.,  
Survey number 1470/1,  
Village Rajpur, Taluka- Kadi,  
Dst. Mehsana- 382 715.

Copy to:-

1. The Chief Commissioner, Central Tax Zone, Ahmedabad.
2. The Commissioner, Central Tax, Gandhinagar.
3. The Asstt. Commissioner, Central Tax, Kadi Division.
4. The Asstt. Commissioner, Central Tax (System), HQ, Gandhinagar.
5. Guard file.
6. P.A file.