

	<b>केन्द्रीय कर आयुक्त (अपील)</b>		
	<b>O/O THE COMMISSIONER (APPEALS), CENTRAL TAX</b>		
सत्यमेव जयते	वस्तु एवं सेवा कर भवन	GST Building, 7 <sup>th</sup> Floor, Near Polytechnic, Ambayadi, Ahmedabad-380015	
	सातवीं मंजिल, पॉलिटेक्निक के पास	380015	
	आम्बावाडी, अहमदाबाद-380015		
 079-26305065		टेलिफैक्स: 079-26305136	

क फाइल संख्या : File No : **V2/148/GNR/2018-19** / 10262 to 10266

ख अपील आदेश संख्या : Order-In-Appeal No.: **AHM-EXCUS-003-APP-203-18-19**

दिनांक Date : **29-03-2019** जारी करने की तारीख Date of Issue: **01-05-2019**

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

*G. file*

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

ग **अपर** आयुक्त, केन्द्रीय उत्पाद शुल्क, अहमदाबाद-III आयुक्तालय द्वारा जारी मूल आदेश : **05/D/GNR/NK/2018-19**  
दिनांक : **10-08-2018** से सृजित

Arising out of Order-in-Original: **05/D/GNR/NK/2018-19**, Date: **10-08-2018** Issued by:  
Assistant Commissioner, CGST, Div: Gandhinagar, Gandhinagar Commissionerate,  
Ahmedabad.

घ अपीलकर्ता एवं प्रतिवादी का नाम एवं पता

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

**M/s. Mansa Nagarpalika**

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 :**

(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, 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.

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- 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, बहुमाली 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 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 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 (सीस्टेट) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 की धारा 39फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 25) 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:

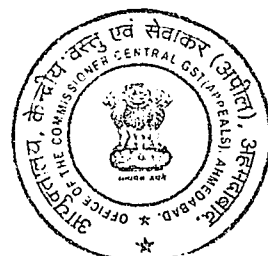
- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

→ 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."

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

Mansa Nagarpalika, Nagar Seva Sadan, At & PO Mansa, District Gandhinagar, Gujarat [for short – ‘appellant’] has filed this appeal against OIO No. 05/D/GNR/NK/2018-19 dated 10.8.2018 passed by the Assistant Commissioner, Central GST, Division Gandhinagar, Gandhinagar Commissionerate [for short –“*adjudicating authority*”].

2. Briefly the facts are that Mansa Nagarpalika, provides basic infrastructural facilities to the shopkeepers/traders for conducting business of sale and purchase of goods; gives shops, offices, godowns etc. on rent; that the appellant collects rent, lease rent, transfer charges from the license holders i.e. traders. On being asked, Mansa Nagarpalika during summon proceedings, submitted the details of income from rent of shops & land, rent of town hall, rent of hoardings, rent of garden land/cabin, rent of land for crackers stall, rent of gas pipeline, rent of mobile tower, transfer charges pertaining to the period from 2012 to 2015-16. Therefore a show cause notice dated 6.6.2017, covering the period from 2012 to 2015-16 was issued to the appellant proposing recovery of service tax of Rs. 7,52,405/- under renting of immovable service [upto 30.6.2012] and thereafter in terms of Section 65B(22) of the Finance Act, 1994 as renting of immovable property service was a declared service w.e.f. 1.7.2012. The notice further proposed penalty on the appellant under sections 76, 77 and 78 of the Finance Act, 1994.

3. Though adequate chances were offered to the appellant asking him to appear for personal hearing, the appellant did not avail the said opportunities. Further he never furnished any defence against the show cause notice. The notice, therefore, was adjudicated vide the impugned OIO dated 10.8.2018, wherein the adjudicating authority confirmed the recovery of service tax of Rs. 7,52,405/- along with interest. The adjudicating authority further imposed penalties under sections 77 and 78 , *ibid*, along with a late fee under rule 7C of the Service Tax Rules, 1994 on the appellant. No penalty was imposed under section 76 of the Finance Act, 1994.

4. Being aggrieved with the impugned original order, the appellant has filed the present appeal on the grounds that:

- the transfer charges is actually property tax transfer fees as per the Gujarat Municipal Accounting Code; that the total transfer fees is Rs. 8,95,099/- is erroneously included in taxable income;
- that as per section 65(105)(zzzz) ‘immovable property’ does not include vacant land, whether or not having facilities clearly incidental to the use of such vacant land and land used for educational, sports, circus, entertainment and parking purposes;
- that the support service provided to Sabarmati Gas Agency is also exempt under the category of service tax in terms of section 66D(a); that Rs. 4,15,000/- rent received from support service towards Sarbarmati Gas Agency is exempt under Section 66D of the Act;
- that extended period is not invocable;



- that they would like to rely on the case of Hindalco Industries [2003(161) ELT 346], Harris Laboratories Ltd [2005(185) ELT 421], Drug Transport Company [1972(85) ITR 156], Pushpam Pharmaceutical Company [1995 Supp (3) SCC 462], George Thomas [2006(1) STR (Tri- Bang)], Shree Jayant Maruti Shinde [2007(8) STJ 468 Cestat Mumbai], Vshazi Abdul Razzaqe [2006(5) STT 307], Hindustan Steel [AIR 1970 SC 253]. etc.
- that Rs. 105735/- rent generated on vacant land, should not be considered as taxable value; that the receipt of Rs. 415000/- relating to support services provided to Sabarmati Gas Agency, towards renting of immovable property service should not be considered as taxable value; that transfer charges Rs. 895099/- should also not be considered as taxable value;

5. Personal hearing in the matter was granted on 7.3.2019 wherein Shri Sandip S Gandhi, Chartered Accountant, appeared on behalf of the appellant and reiterated the grounds of appeal. He submitted additional written submissions, wherein they have reiterated the grounds already taken in their grounds of appeal. They have also reiterated that no service tax is payable in respect of transfer charges amounting to Rs. 895099/- and on vacant land rent amounting to Rs. 1,05,635/- and on vacant land rent relating to Sabarmati gas agency i.e. Rs. 4,15,000/-.

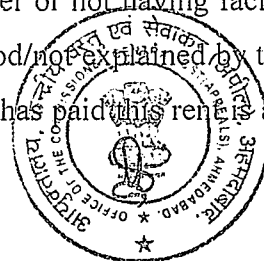
6. I have carefully gone through the facts of the case on record and the submissions made in the appeal memorandum. The question to be decided is whether the appellant is liable to pay service tax on the rent collected pertaining to the years 2012-13 to 2015-16 [refer table 5.3 of the impugned OIO].

7. On going through the said table [para 5.3 of the impugned OIO], I find that the demand pertains to the following headings under which rent stands collected

- [a] Rent income of shops and land;
- [b] rent of garden land /cabin;
- [c] rent income of gas pipeline; and
- [d] transfer charges.

The appellant is disputing the service tax demand in respect of [b], [c] and [d]. Let me examine the issue, one after the other.

7.1 The appellant's contention in respect of the demand, pertaining to rent of garden land/cabin [para 5.3 of impugned OIO] is that this is a rent on vacant land. What is mentioned in the impugned OIO as rent of garden land/cabin is stated by the appellant as rent on vacant land. How this is a rent on vacant land is not understood neither explained despite the fact that in the impugned OIO it is mentioned as rent of garden land/cabin. Nothing is provided to me to substantiate the claim that the rent is towards vacant land. The appellant's contention is that the definition of immovable property [section 65 (105) (zzzz) of Finance Act, 1994], does not include vacant land, whether or not having facilities clearly incidental to the use of such vacant land. It is not understood/not explained by the appellant, as to how this is a rent on vacant land. If it is vacant, who has paid this rent is a question which arises



and for which there is no substantiation/ nor explanation. The appellant/s contention, defies fact and hence is rejected.

7.2 Moving on to the second ground raised by the appellant - that he is not liable for payment of service tax on rent income of gas pipeline. This rent is received from Sabarmati Gas Agency. The appellant's contention is that since it is rent in respect of vacant land, it is not immovable property in terms of section 65(105) (zzzz) of the Finance Act, 1994. Now Section 65(105)(zzzz), *ibid*, states as follows:

*[to any person, by any other person, by renting of immovable property or any other service in relation to such renting, for use in the course of or, for furtherance of, business or commerce.]*

*Explanation 1. — For the purposes of this sub-clause, "immovable property" includes —*

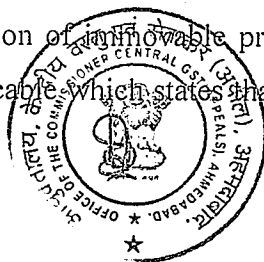
- (i) building and part of a building, and the land appurtenant thereto;*
  - (ii) land incidental to the use of such building or part of a building;*
  - (iii) the common or shared areas and facilities relating thereto; and*
  - (iv) in case of a building located in a complex or an industrial estate, all common areas and facilities relating thereto, within such complex or estate,*
  - [(v) vacant land, given on lease or license for construction of building or temporary structure at a later stage to be used for furtherance of business or commerce;]*
- but does not include —*
- (a) vacant land solely used for agriculture, aquaculture, farming, forestry, animal husbandry, mining purposes;*
  - (b) vacant land, whether or not having facilities clearly incidental to the use of such vacant land;*
  - (c) land used for educational, sports, circus, entertainment and parking purposes; and*
  - (d) building used solely for residential purposes and buildings used for the purposes of accommodation, including hotels, hostels, boarding houses, holiday accommodation, tents, camping facilities.*

*Explanation 2. — For the purposes of this sub-clause, an immovable property partly for use in the course or furtherance of business or commerce and partly for residential or any other purposes shall be deemed to be immovable property for use in the course or furtherance of business or commerce;*

It is evident that in terms of (b) supra, vacant land, whether or not having facilities clearly incidental to the use of such vacant land would not be included under immovable property. The appellant's contention is that since this rent is being received from Sabarmati Gas Agency towards rent on income of gas pipeline, it would be excluded from the definition of immovable property, the land being a vacant land. Facts are not very clear in this regard. However, as the appellant is claiming that it is a vacant land, it is obvious, that the pipeline would be an underground pipeline, and no construction etc. would be permitted on such land above the pipeline, owing to safety purpose. Can such a land, on which rent is being received for an underground pipeline, be called a vacant land. I do not agree with the contention of the appellant. However, post 1.7.2012, renting is defined under Section 65B(41) of the Finance Act, 1994, viz.

*(41) "renting" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property;*

**Renting** as is understood could only be of immovable property. Immovable property is not defined under the Act. The definition of immovable property under General Clauses Act, 1897, Section 3 (26) would be applicable, which states that "immovable property" shall include

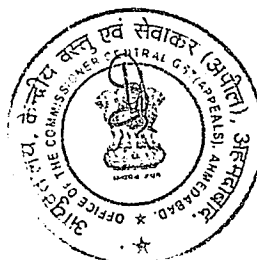


land, benefits to arise out of land, and things attached to the earth, or permanently fastened to anything attached to the earth. Now negative list of services, section 66D of the Finance Act, 1994, what is excluded is renting out of any property by a Government, a local authority or a governmental authority to all non business entities, renting out any property by RBI, services relating to agriculture or agricultural produce by way of renting or leasing of agro machinery, etc. . Since rent received on pipelines is not specifically exempted, even for the period post 1.7.2012, as claimed by the appellant, the grounds raised in this regard is therefore not legally tenable and hence is rejected.

7.3 Thirdly, appellant has contended that service tax demanded on 'transfer charges' are not liable to service tax under "Renting of immovable property service". The appellant's contention is that 'transfer charges' are basically property transfer fees which are collected in terms of Urban Development Regulation Act. The appellant however, has not mentioned the section, rule, etc. under the Act, which empowers the Nagarpalika to collect such transfer charges. The appellant thereafter states that in terms of Circular no. 96/7/2007-ST dated 23.8.2007 such transfer fees are not leviable to service tax. Now the said circular clarifies that sovereign/public authorities under the provision of any law are statutory duties. However, the appellant has not substantiated this claim. On going through the internet, I was unable to locate any such regulation/Act.

7.3.1 I am also constrained to state that the appeal has been filed in the most casual manner. The appellate authority cannot be expected to search for the regulation/Act, to verify if the statute [if it exists] provides for collection of such charges. The appellant should have provided me with the copy of the said regulation, correctly pin pointing the section/rules etc.. In-fact, the appellant did not even bother to either attend the personal hearing before the original adjudicating authority, nor did he file any defence against the show cause notice. Without adequate proof, I am not inclined to accept the contention made. The argument therefore is rejected.

8. The appellant has relied upon a plethora of case laws to argue that extended period is not invocable. Facts belie this claim. The adjudicating authority in para 16.13 of his impugned OIO has provided adequate reasons for invocation of extended period and imposition of penalty and fine. The appellant is not disputing the facts. In-fact he is not even disputing demand of service tax on rent income from shops and land [refer para 7(a) above]. Since facts are not disputed, I do not find that the impugned OIO needs to be interfered with on this count.



9. In view of the foregoing, the appeal is rejected and the impugned OIO dated 10.8.2018, is upheld.

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

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

*उमा शंकर*

(उमा शंकर)

प्रधान आयुक्त (अपील्स)

Date 29.3.2019

Attested

*Vineet Lukose*  
(Vineet Lukose)  
Superintendent (Appeal),  
Central Tax,  
Ahmedabad.



By RPAD.

To,

M/s. Mansa Nagarpalika,  
Nagar Seva Sadan,  
At & PO Mansa,  
District Gandhinagar,  
Gujarat

Copy to:-

1. The Chief Commissioner, Central Tax, Ahmedabad Zone .
2. The Principal Commissioner, Central Tax, Gandhinagar Commissionerate.
3. The Assistant Commissioner, Central Tax Division- Gandhinagar, Gandhinagar Commissionerate.
4. The Assistant Commissioner, System, Central Tax, Gandhinagar Commissionerate.
5. Guard File.
6. P.A.