



सत्यमेव जयते

आयुक्त (अपील) का कार्यालय,
Office of the Commissioner (Appeal),
केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015



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रजिस्टर्ड डाक ए.डी. द्वारा

DIN: 20210464SW000000EFAF

क फाइल संख्या : File No : GAPPL/02/2020

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-003-APP- 70/2020-21

दिनांक Date : 17-03-2021 जारी करने की तारीख Date of Issue

श्री अखिलेश कुमार आयुक्त (अपील) द्वारा पारित

Passed by Shri. Akhilesh Kumar, Commissioner (Appeals)

ग Arising out of Order-in-Original No GNR Comm'rate/AC-KCG/C.Ex./Kalol/016/20-21 dated 15.07.2020 issued by Assisant Commissioner(Audit-HQ), CGST , Audit Section, Hq., Gandhinagar

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

M/s Shantam Pharmaceuticals Private Limited, Plot No. 546/2,Rakanpur, Tal-Kalol, Distt-Gandhinagar.

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 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 अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन 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.

(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।
- (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.

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) **केंद्रीय जीएसटी अधिनियम, 2017 की धारा 112 के अंतर्गत:-**

Under Section 112 of CGST act 2017 an appeal lies to :-

- (क) 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 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004

- (a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd floor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad : 380004. in case of appeals other than as mentioned in para-2(i) (a) above.

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 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 उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

- (7) केन्द्रीय उत्पाद शुल्क और सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग" (Duty Demanded) -

(vii) (Section) खंड 11D के तहत निर्धारित राशि;

(viii) लिया गलत सेनवैट क्रेडिट की राशि;

- (ix) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇒ यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील' दाखिल करने के लिए पूर्व शर्त बना दिया गया है
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

Under Central Excise and Service Tax, "Duty demanded" shall include:

(xvi) amount determined under Section 11 D;

(xvii) amount of erroneous Cenvat Credit taken;

(xviii) amount payable under Rule 6 of the Cenvat Credit Rules.

इस 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।

8(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 appellate tribunal whenever it is constituted within three months from the president or the state president enter office.



ORDER-IN-APPEAL

M/s. Shantam Pharmaceuticals Pvt. Ltd., Plot No.546/2, Rakanpur, Tal-Kalol, Distt-Gandhinagar (hereinafter referred to as '*appellant*') has filed the present appeal against Order-in-Original No. GNR Comm'rate/AC-KCG/C.Ex./Kalol/016/2020-21 dated 15.07.2020 (hereinafter referred to as '*impugned order*') passed by the Assistant Commissioner (Audit-Hq) of Central GST & Central Excise, Audit Section, Hq., Gandhinagar Commissionerate (hereinafter referred to as '*adjudicating authority*').

2(i). The facts of the case, in brief, are that the appellant was engaged in the manufacture of P.P. Medicines falling under Chapter sub-heading 3003 of the First Schedule to the Central Excise Tariff Act, 1985 (hereinafter referred to as '*CETA*'). The appellant was availing value based SSI exemption up to clearance value of Rs.100 Lakhs under Notification No. 08/2003 dated 01/03/2003 (as amended) (hereinafter referred to as '*SSI Notification*') for clearance of its own goods, whereas the goods manufactured for loan licensees under various brand names not belonging to the appellant, was cleared on payment of Central Excise duty @ 16% from the first clearance in a financial year. The factory of the appellant was falling within '**rural area**' as defined in paragraph 4 of the SSI Notification. The exemption contained in the SSI Notification did not apply to specified goods bearing a brand name or trade name whether registered or not, of another person, except in cases where such branded specified goods were manufactured in a factory located in a '**rural area**'. It appeared that the appellant was liable to take into account also the value of branded goods for the purpose of determining the exemption limit of aggregate of first clearance value not exceeding 150 Lakhs Rupees made on or after 1st April in a financial year and also for the purpose of determining the aggregate value of clearances of all excisable goods for home consumption by a manufacturer from one or more factories, or from a factory by one or more manufacturers not exceeding 300/400 Lakhs Rupees in the preceding financial year. As the appellant failed to add the value of branded goods for the purpose of determining the said aggregate values of clearances in a financial year as well as the preceding financial year, a Show Cause Notice (hereinafter referred to as '*SCN*') dated 24.04.2006, covering the period from F.Y. 2001-02 to F.Y. 2005-06 was issued to the appellant proposing demand of central excise duty amounting to Rs.49,50,385/- alongwith interest. The penalties were also proposed to be imposed upon the appellant and its Director under the SCN.

2(ii). The said SCN was kept in call book as an identical appeal filed by the department in respect of M/s. Rhombus Pharma Pvt. Ltd. against the order passed by the Commissioner of erstwhile Central Excise, Ahmedabad-III was pending before the Hon'ble CESTAT, Ahmedabad. The Tribunal, vide order dated 08.10.2015 rejected the department appeal and directed to re-quantify the demand for the normal period of limitation. Further, the CESTAT in case of Pharamza India has passed an Order No. A/1330134/2009 dated 07.01.2009, wherein it has held that the duty already paid on branded goods are required to



be adjusted against the duty demanded from the assessee and directed for re-quantification of such duty.

2(iii). In view of the above referred Orders of the Tribunal, the Assistant Commissioner of Central GST & Central Excise, Kadi Division, Gandhinagar Comm'rate (hereinafter referred to as 'AC, Kadi Division') decided the SCN vide Order-in-Original No. 19/AC/CGST/2018-19 dated 25.05.2018 (hereinafter referred to as 'OIO') and dropped the demand of Rs.34,37,818/- as time barred being pertaining to beyond normal period and confirmed the demand of Rs.14,67,567/- with interest falling within normal period. The AC, Kadi Division adjusted duty amounting to Rs.8,18,993/- against the demand, imposed penalty of Rs.50,000/- upon the appellant and dropped penalty upon the Director vide the said OIO.

2(iv). The appellant filed an appeal against the said OIO before the then Commissioner(Appeals) on the grounds that:

- (a) *The AC, Kadi Division has not followed Appellate Authority's decision, vide OIA dated 25.05.2017 in their own case; that the Appellate Authority has remanded the said case to decide as per direction of the Hon'ble Tribunal's order. The AC, Kadi Division has not considered the whole duty paid on the branded goods on which no duty was required to be paid upto the aggregate value of clearance of rupees one crore as contended by the Appellate Authority as well the Hon'ble Tribunal.*
- (b) *During the period from April 2005, the appellant had paid duty of Rs.83,88,787/- for both self and loan licensee. The AC, Kadi Division had computed the duty from 07.06.2005 to January 2006 for Rs.39,74,104/- and Rs.6,48,574/- and Rs.6,48,574/- and giving adjustment of Rs.8,18,993/- for the clearances from 01.05.2005 to 06.06.2005 amounting to Rs.50,18,337/- pertaining to loan licensee before attaining one crore clearance within normal period. The said computation is wrong.*

2(v). The then Commissioner(Appeals) vide Order-in-Appeal (hereinafter referred to as 'OIA') No.AHM-EXCUS-003-APP-128-18-19 dated 20.11.2018 remanded the matter back to the authority, who passed the said OIO, and directed to re-quantify the duty in view of the Hon'ble CESTAT's Order No.A/11396-11397/2015 dated 08.10.2015 in case of M/s. Rhombus Pharma Pvt. Ltd. and M/s. Pharmanza India. In the case of M/s. Rhombus Pharma Pvt. Ltd., it had been held that the demand of duty for the extended period of limitation cannot be sustained and only the demand for the normal period of limitation is sustainable. In the case of M/s. Pharmanza India, the Hon'ble Tribunal has held that the duty already paid on goods cleared by the loan licensee is required to be adjusted against the duty demand. The matter was remanded back for the limited purpose of quantification of the amount already paid by the appellant and which is available to be adjusted/appropriated against the demand under normal period.



2(vi). Meanwhile, Department also preferred appeal against the said OIO on the ground that the authority who has passed the said OIO has failed to ascertain the actual date of filing of returns which is a relevant date for ascertaining the extended period and normal period and request for remand of the matter.

2(vii). The then Commissioner(Appeals) vide OIA No. AHM-EXCUS-003-APP-161-18-19 dated 27.12.2018 remanded the matter back to the authority who passed the said OIO with a direction to consider the contentions raised by the Department also as the matter was already remanded back to the authority vide OIA No. AHM-EXCUS-003-APP-128-18-19 dated 20.11.2018 in case of appellant's appeal.

2(viii). In the remand proceedings, the adjudicating authority vide the impugned order confirmed the demand alongwith interest as proposed under the SCN and imposed equivalent penalty upon the appellant and did not impose any penalty on the Director.

3. Being aggrieved with the impugned order, the appellant has filed the present appeal on the following grounds :

- (i) *that the remand order viz. OIA No. AHM-EXCUS-003-APP-128-18-19 dated 20.11.2018 and AHM-EXCUS-003-APP-161-18-19 dated 27.12.2018 have not been followed and does not discuss the direction given in the said OIAs as well as the directions of the Hon'ble CESTAT and thus the OIO suffers infirmity;*
- (ii) *that the direction given in the OIA was to decide the case in line with the ratio given by the Tribunal in case of M/s. Rhombus Pharma which says that there can not be suppression and demand for extended period can not be invoked and is unsustainable; however for demand pertaining to normal period, duty already paid on the goods should be adjusted against the demand;*
- (iii) *that despite clear direction from the CESTAT and Commissioner(Appeals) in the instant case, the adjudicating authority has confirmed the entire demand by invoking extended period which has already been settled by the Hon'ble CESTAT and Commissioner(Appeals) and thereby the adjudicating authority has decided the issue which is not on his part to decide;*
- (iv) *that the department had also not challenged the demand dropped in respect of extended period under the said OIO which shows that at the department level, it is an settled issue in the matter that no suppression of facts involved in the subject matter and accordingly, demand for extended period can not be invoked;*
- (v) *that without considering the accepted facts by the Department, the adjudicating authority has decided the case at his own way and not followed the judicial discipline;*
- (vi) *reliance is placed on the Instruction dated 26.06.2014 issued from F.No.201/01-2014-CX.6 under which the Departmental Officers have been instructed to follow the judicial discipline in view of the order of Hon'ble High Court in case of M/s. E.I.Dupont India Pvt. Ltd. reported at 2014(305)ELT*



282(Guj) and of Hon'ble Supreme Court in case of M/s. Kamakshi Finance Corpn. Ltd. reported at 1991(55)ELT 433(SC);

- (vii) that in view of above the adjudicating authority has exceeded his jurisdiction in taking a contrary view to the three binding decisions of the Hon'ble Tribunal and Commissioner(Appeals) and thereby not followed the judicial discipline;
- (viii) that the adjudicating authority has imposed the penalty of Rs.49,05,385/- against the penalty of Rs.50,000/- already imposed earlier vide the OIO No. 19/AC/CGST/2018-19 dated 25.05.2018 which is not permissible and for this reliance is placed on the case of M/s. Srushti Pharmaceuticals Pvt. Ltd. reported at 2006(204)ELT 311 (Tri-Bang.).

4. Personal hearing in the matter was held on 19.01.2021. Shri M. H. Raval, Consultant, appeared for the appellant. He reiterated the submissions made in appeal memorandum and further stated that he would submit additional submission containing documents relevant to the case. Subsequently, they vide letter dated 19.01.2021 made additional submission wherein they reiterated the submission made in appeal memorandum.

5(i). I have carefully gone through the facts of the cases, the records/documents available in the matter and the submissions made by the appellant in the appeal memorandum as well as at the time of personal hearing. The issue to be decided in this case is whether in the facts and circumstances of the case, the impugned order passed by the adjudicating authority in the remand proceedings is legally correct and sustainable or not.

5(ii). It is observed that the demand for extended period was already dropped and only the demand pertaining to the normal period was confirmed vide the OIO No. 19/AC/CGST/2018-19 dated 25.05.2018. The appellant had preferred the appeal against the said OIO only for the limited purpose that the amount calculated by the adjudicating authority under the said OIO for adjustment towards the demand of normal period is not proper. The appeal filed by the Department was also not against the demand dropped under the said OIO but was with respect to the relevant date, arrived at by the adjudicating authority, by which the normal period and extended period was distinguished.

5(iii). The then Commissioner(Appeal), therefore, decided the appeal (i) of the appellant vide OIA No. AHM-EXCUS-003-APP-128-18-19 dated 20.11.2018 and (ii) of Department vide OIA No. AHM-EXCUS-003-APP-161-18-19 dated 27.12.2018 by way of remand. However, it does not gave liberty to the adjudicating authority to go into the merits again and invoke the extended period again. It was never open to the adjudicating authority. The remand was with respect to the limited purpose of deciding the relevant date after considering the contentions raised by the Department and after considering the contentions raised by the appellant regarding the quantification of amount to be adjusted against the

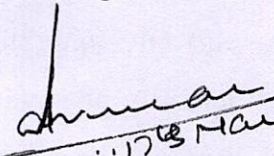


demand towards normal period. Thus, in both the cases, the remand was never towards deciding the demand afresh pertaining to the extended period. In conclusion, I find that the adjudicating authority has travelled beyond the scope for which the matter was remanded back to him. It is also against the judicial discipline which is binding upon him.

5(iv). The adjudicating authority has also imposed penalty equivalent to the demand confirmed by him which includes the demand pertaining to extended period. When the demand for extended period was already dropped in the earlier OIO, against which the appeal has not been preferred by the Department, the penalty equivalent to the demand pertaining to the extended period can also not be imposed. The penalty of Rs.50,000/- had already been imposed upon the appellant under the earlier OIO, therefore also it was not open for the adjudicating authority to increase the same as there was no order of any higher Appellate Authority in this regard in respect of the penalty. The Hon'ble Supreme Court in respect of Kamlakshi Finance Corporation Ltd. reported at 1991(55)ELT 433(SC) has held that "*Precedent – Principles of judicial discipline – Orders passed by Collector(Appeals) and Tribunal binding on all adjudicating and Appellate Authorities within their respective jurisdiction*".

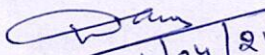
5(v). In view of the above, the impugned order is set aside so far as it relates to the demand in respect of extended period as the issue in respect of extended period has already attained finality. For remaining demand, the matter is remanded back to the adjudicating authority with specific direction to follow the directions contained in the OIAs already issued by this authority in this particular matter and CESTAT's order referred in the OIAs, as discussed above.

6. In view of above, the matter is remanded back to the adjudicating authority as discussed above.


17/03/2021
(Akhilesh Kumar)
Commissioner (Appeals)

Date : .03.2021.

Attested


06/04/21

(Jitendra Dave)
Superintendent (Appeal)
CGST, Ahmedabad.



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4. The Dy./Asstt. Commissioner, CGST & Cen. Excise, Kalol Divn, Gandhinagar Comm'rate.
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