आयुक्त(अपील)का कार्यालय,
Office of the Commissioner (Appeal),

केंद्रीय जीएसटी, अपील आयुक्तालय,अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्वमार्ग, अम्बावाड़ीअहमदाबाद३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
☎ 07926305065 - टेलेफैक्स07926305136

DIN : 20220264SW000088058E

स्पीड पोस्ट

क फाइल संख्या : File No : GAPPL/COM/CEXP/430/2021 /6149-53

ख अपील आदेश संख्या Order-In-Appeal Nos.**AHM-EXCUS-003-APP-102/2021-22**
दिनाँक Date : **14-02-2022** जारी करने की तारीख Date of Issue 14.02.2022

आयुक्त (अपील) द्वारापारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)

ग Arising out of Order-in-Original No. **46/AC/MEH/CGST/20-21** दिनाँक: **24.02.2021** issued by Assistant Commissioner, CGST& Central Excise, Division Mehsana, Gandhinagar Commissionerate

घ अपीलकर्ता का नाम एवं पताName & Address of the **Appellant / ~~Respondent~~**

M/s Heavy Metal & Tube Limited
Plot No. 193-211, Ahmedabad Mehsana Highway,
Tundali Mandali, Mehsana-382732

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 अतत नीचे बताए गए मामलों के बारे में पूवोक्त 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 हानिकार खाने 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 मे 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.

(क) 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।

(A) 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.

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

(B) 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 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।

(c) 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 भीतरमूल–आदेश एवं अपील आदेश की दो–दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए।उसके साथ खाता इ.का मुख्य शीर्ष 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 होतो रूपये 200/–फीस भुगतान की जाए और जहाँ संलग्नरकम 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.

सीना शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपीलः–
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

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

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

(क) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मांमले 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,BahumaliBhawan,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. 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 होत 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 शुल्कअधिनियम 1970 यथासंशोधित की अनुसूचि–1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रू.6.50 पैसे कान्यायालय 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 in invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(11) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण(सिस्टेट),के प्रतिअपीलो के मामले में कर्तव्यमांग(Demand) एवं दंड(Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड रुपए है।(Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

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

(i) *(Section)* खंड 11D के तहत निर्धारित राशि;
(ii) लिया गलत सेनवैट क्रेडिट की राशि;
(iii) 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 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।

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

The present appeal has been filed by M/s. Heavy Metal & Tube Limited, Plot No. 193-211, Ahmedabad-Mehsana Highway, Tundali, Mehsana – 382 732 (hereinafter referred to as the appellant) against Order in Original No. 46/AC/MEH/CGST/20-21 dated 24-02-2021 [hereinafter referred to as "*impugned order*"] passed by the Assistant Commissioner, CGST, Division : Mehsana, Commissionerate : Gandhinagar [hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case is that the appellant are holding Central Excise Registration No. AAACH3882QXM003 and Service Tax Registration No. AAACH3882QST003 and are engaged in manufacture of SS Pipes, CS Tubes etc. During the verification of cenvat credit taken in Tran-1 by the appellant, it was noticed that they had on 10.01.2017 taken cenvat credit on the strength of Bill of Entry No. 8733405 dated 27.03.2015 amounting to Rs.20,77,727/- in the Basic Excise Duty column and Rs.7,51,425/- in the AED column. They had also taken cenvat credit amounting to Rs.37,210/- in Basic Excise Duty column and Rs.13,457/- in AED column on 03.05.2017. It appeared that the appellant had taken cenvat credit after one year from the date of Bill of Entry. In terms of the third proviso to Rule 4 (1) of the Cenvat Credit Rules, 2004 (hereinafter referred to as the CCR, 2004), the manufacturer or provider of output service shall not take cenvat credit after one year of the date of issue of documents specified in Rule 9 (1) of the CCR, 2004.

2.1 The appellant was issued Show Cause Notice bearing No. V.EX/11A-34/Heavy Metal/19-20 dated 13.02.2020 proposing to disallow and recover the wrongly availed cenvat credit amounting to Rs.28,79,819/- under the proviso to Section 11A(4) of the Central Excise Act, 1944 read with Rule 14 (1) (ii) of the CCR, 2004 along with interest under Section 11AA of the Central Excise Act, 1944 read with Rule 14 (1) (ii) of the CCR, 2004. Imposition of Penalty was also proposed under Section 11AC(1)(c) of the Central Excise Act, 1944 read with Rule 15 of the CCR, 2004.

3. The said SCN was adjudicated vide the impugned order wherein the Cenvat credit was disallowed and ordered to be recovered along with interest. Penalty was also imposed under Section 11AC (1) (c) of the Central Excise Act, 1944 read with Rule 15 of the CCR, 2004.

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

i. The impugned order has been passed without considering the fact that the cenvat credit has been availed by them not on the strength of the Bill of Entry but on the strength of Challan deposited with the Customs Authorities in account of payment of Customs duty due to non fulfillment of export obligation under advance authorization and the cenvat credit had been availed within one year from the date of the challan.

ii. Rule 9 of the CCR, 2004 prescribed the documents on the basis of which cenvat credit shall be taken by a manufacturer.

iii. The present case relates to payment of Customs duty, which is deferred and the duty liability arises only when the importer fails to fulfill the export obligation. At the end of the validity of the advance authorization the importer comes to know that they have failed to fulfill the export obligation and on the basis of self assessment, determines the Customs duty required to be discharged by him on account of non fulfillment of export obligation. The differential Customs duty worked out by the importer and later approved by the DGFT is deposited on the strength of Customs challan.

iv. The challan on the strength of which the differential duty has been paid is a prescribed document for availaing cenvat credit in view of explanation to Rule 9 (1) (b) of the CCR, 2004. They have availed cenvat credit on the strength of the above mentioned challan and thus the cenvat credit is proper and legal in terms of Rule 9 of the CCR, 2004.

v. They had submitted before the adjudicating authority that it is a settled law that Challan evidencing payment of duty on the basis of Bill of Entry is a valid documents for availing cenvat credit. However, the adjudicating authority has failed to place on record any findings on the

said judgments relied upon by them. Thereby he has committed quasi judicial indiscipline by not following the judgment of the jurisdictional Tribunal, Ahmedabad and issuing a non speaking order.

vi. They rely on the following judgments where in it was held that Challan evidencing payment of duty on the basis of Bill of Entry is a valid document for availing cenvat credit. Temple Packaging Pvt Ltd Vs. Commissioner of Central Excise, Customs & Service Tax, Daman – 2015 (323) ELT 597 (Tri.-Ahmd) and Essar Oil Limited Vs. Commissioner of Central Excise, Rajkot – 2014 (303) ELT 255 (Tri.-Ahmd).

vii. The allegations made in the SCN are contrary to facts and improper as the differential duty was paid by them vide challans and the cenvat credit has been availed by them in the month of January, 2017 and May, 2017 which is a period of less than one year.

viii. The alleged inadmissible availment of cenvat credit had come to the notice of the Range Officers while examining the credit availed under Tran 1 of GST regime and they had filed their ER-1 returns and reflected the cenvat credit in the returns and the returns do not require the listing of goods on which credit was taken.

ix. Their Central Excise audit was undertaken by the officer of Central Excise Audit during the month of November, 2018 and the said credit was allowed by them and no objection was raised by the Audit team related to the cenvat availed by them on the strength of the above two challans. The present notice was issued to them in February, 2020 after more than one year from the completion of EA 2000 audit. Raising an issue which has already been allowed by the Central Excise Audit department is completely illogical and against the methodology adopted by the department.

x. The submissions made by them and the decisions of the higher judicial forums were ignored by the adjudicating authority.

xi. The adjudicating authority has observed at para 46 that the challans had the signature of DRI officers and as such the Customs duty was paid on the basis of enquiry conducted by the officers of DRI and the duty was not paid on their own.

xii. They had submitted their Export Obligation Discharge Certificate (EODC) with the DGFT office, however, at the same time the

investigation was also undertaken by the officers of DRI and they had insisted to deposit the money related to non-fulfillment of export obligation. The fact remains that irrespective of that the issue would have been investigated by DRI officers or not, they were required to submit EODC. The adjudicating authority has not given any findings related to validity of the document and submission made by them. They cannot be held guilty of suppression of material facts with a malafide intention to avail cenvat credit.

xiii. To invoke extended period the allegation has to be made with a positive evidence which shows that the credit was availed by suppression with intent to avail the cenvat credit wrongly. The revenue has not made no effort to substantiate the allegation to avail the benefit of extended period.

xiv. It is a settled law that the suppression cannot be alleged where the availment of inadmissible cenvat credit is discovered during the course of audit, especially when the registered person is submitting monthly returns showing availment of subject credit. Therefore, they cannot be held guilty of suppression or mis-representation. They rely on the decision of the Hon'ble High Court of Madhya Pradesh in the case of Commissioner of Central Excise, Customs & Service Tax Vs. ZYG Pharma Pvt Ltd – 2017 (358) ELT 101 (MP) wherein it was held that suppression cannot be made where the credit has been availed on the strength of documents and reflected the same in the return.

xv. Penalty under Section 11AC of the Central Excise Act, 1944 is imposable only when there is an element of fraud, willful suppression or mis-statement of facts etc. with an intention to evade payment of Central Excise duty. The SCN or the impugned order failed to place on record any evidence which could establish that they had availed the cenvat credit with an intent to evade payment of central excise duty.

5. Personal Hearing in the case was held on 09.10.2022 through virtual mode. Shri Anil Gidwani, Advocate, appeared on behalf of the appellant for the hearing. He reiterated the submissions made in appeal memorandum.

6. I have gone through the facts of the case, submissions made in the Appeal Memorandum, submissions made at the time of personal hearing as

well as material available on records. The issue before me for decision is whether the cenvat credit was correctly availed by the appellant within the specified time period of one year or whether the appellant had availed the cenvat credit after one year as alleged in the SCN and held in the impugned order.

7. I find that it is alleged by the department that the appellant had availed Cenvat credit of Rs.28,79,819/- on 10.01.2017 and 03.05.2017 on the strength of Bill of Entry No. 8733405 dated 27.03.2015. As against this, the appellant have submitted that the Bill of Entry was filed under Advance Authorisation and since they could not fulfill the export obligation, they had made payment of the differential duty of CVD and Additional Import duty of customs totally amounting to Rs.28,79,819/- vide Challan No. 1 & 2 dated 09.01.2017 and Challan No. 3 dated 02.05.2017. The appellant have contended that the Cenvat Credit was availed by them on the strength of the Challans. The appellant have further contended that Challan is a valid document for availing Cenvat Credit in terms of Explanation to Rule 9 (1)(b) of the CCR, 2004. The said Rule 9 (1) (b) and its Explanation are reproduced as under :

> "(b) a supplementary invoice, issued by a manufacturer or importer of inputs or capital goods in terms of the provisions of Central Excise Rules, 2002 from his factory or depot or from the premises of the consignment agent of the said manufacturer or importer or from any other premises from where the goods are sold by, or on behalf of, the said manufacturer or importer, in case additional amount of excise duties or additional duty leviable under section 3 of the Customs Tariff Act, has been paid, except where the additional amount of duty became recoverable from the manufacturer or importer of inputs or capital goods on account of any non-levy or short-levy by reason of fraud, collusion or any wilful mis-statement or suppression of facts or contravention of any provisions of the Excise Act, or of the Customs Act, 1962 (52 of 1962) or the rules made thereunder with intent to evade payment of duty.
>
> Explanation.- For removal of doubts, it is clarified that supplementary invoice shall also include challan or any other similar document evidencing payment of additional amount of additional duty leviable under section 3 of the Customs Tariff Act; or".

7.1 From the legal provisions of the CCR, 2004 mentioned above, it is clear that even a challan evidencing payment of additional amount of additional duty leviable under Section 3 of the Customs Tariff Act is a valid document for availing Cenvat Credit. I find that the adjudicating authority has at Para 45 of the impugned order rejected the contention of the appellant on the

ground that the " "***challan evidencing payment of customs duty on account of failure to fulfill export obligation"*** *is not an eligible documents specified under Rule-9(1) of the Cenvat Credit Rules, 2004".* This is an entirely baseless and untenable proposition recorded by the adjudicating authority. He has sought to qualify the documents specified in the provisions of Rule 9 (1) (b) and the Explanation appended to the said rule. However, the rule or its explanation does not provide for any such qualification of the document on the strength of which cenvat credit is allowed. The words employed in the said rule and its explanation are very unambiguous in providing that supplementary invoice shall include a challan evidencing payment of additional amount of additional duty leviable under Section 3 of the Customs Tariff Act.

7.2 It is not disputed that the appellant had, subsequent to the import made under the impugned Bill of Entry, paid additional amount of additional duty leviable under Section 3 of the Customs Tariff Act. Therefore, the challan on the strength of which such additional amounts was paid by the appellant is a valid document for availing cenvat credit. It is also not disputed that the credit has been availed within one year from the date of the challan evidencing payment of such additional amount by the appellant. I further find that the judgments of the Hon 'ble Tribunal, Ahmedabad, which is the jurisdictional Tribunal, in the case of Temple Packaging Pvt Ltd Vs. Commissioner of Central Excise, Customs & Service Tax, Daman – 2015 (323) ELT 597 (Tri.-Ahmd) and Essar Oil Limited Vs. Commissioner of Central Excise, Rajkot – 2014 (303) ELT 255 (Tri.-Ahmd) cited by the appellant *supra* are also squarely applicable to the facts of the present case. Therefore, I am of the considered view that the cenvat credit has been correctly availed by the appellant in terms of the provisions of Rule 4(1) read with Rule 9 (1) (b) of the CCR, 2004.

8. I further find that the adjudicating authority has rejected the contentions of the appellant on the grounds that they had not made the payment of custom duty on their own on the instruction of DGFT authorities but the payment was made after pointing out evasion by DRI authorities and therefore, taking shelter of sub-rule 9(1) (b) by the appellant was not acceptable. In this regard, I find that an exception has been carved out in

Rule 9 (1) (b) of the CCR, 2004 to exclude supplementary invoice from the valid document for cenvat credit in cases involving fraud, collusion, suppression etc. with an intent to evade payment of duty. However, without going into the merits of this aspect, I am of the view that by bringing in this ground to deny cenvat credit to the appellant, the adjudicating authority has travelled beyond the scope of SCN. The SCN was issued to the appellant for denial of cenvat credit solely on the ground that the credit was availed by them beyond one year. The adjudicating authority was, therefore, required to examine only this issue while adjudicating the case. Grounds which are not existing in the SCN cannot be invoked during adjudication for denial of cenvat credit. In view thereof, I hold that the impugned order is not legally tenable or sustainable on this ground also.

9. Since I find that the issue on merits is in favour of the appellant, I am not going into the merits of the limitation issue raised by the appellant. Further, as the demand itself is not maintainable, the question of interest and penalty does not arise.

10. In view of the facts discussed herein above, I set aside the impugned order for being not legal and proper and allow the appeal filed by the appellant.

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

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

14th February, 2022.

(Akhilesh Kumar)
Commissioner (Appeals)
Date: .02.2022.

Attested:

(N.Suryanarayanan. Iyer)
Superintendent(Appeals),
CGST, Ahmedabad.

BY RPAD / SPEED POST

To

M/s. Heavy Metal & Tube Limited, Appellant

Plot No. 193-211,
Ahmedabad-Mehsana Highway,
Tundali, Mehsana – 382 732

The Assistant Commissioner, Respondent
CGST & Central Excise,
Division- Mehsana,
Commissionerate : Gandhinagar

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Gandhinagar.
3. The Assistant Commissioner (HQ System), CGST, Gandhinagar.
   (for uploading the OIA)
4. Guard File.
5. P.A. File.