



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



केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्वमार्ग, अम्बावाड़ी अहमदाबाद ३८००१५,
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
☎ 07926305065 - टेलीफैक्स 07926305136

DIN 20220264SW0000000EE8

स्पीड पोस्ट

क फाइल संख्या : File No : GAPPL/COM/STP/1501/2021 / 6HMH 76 6HMH

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-003-APP-104/2021-22
दिनांक Date : 23-02-2022 जारी करने की तारीख Date of Issue 25.02.2022

आयुक्त (अपील) द्वारा पारित
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)

ग Arising out of Order-In-Original No. PLN-AC-STX-08/2020-21 दिनांक: 11.02.2021 issued by
Assistant Commissioner, CGST & Central Excise, Division Palanpur, Gandhinagar
Commissionerate

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

The Executive Engineer
Deodar Transmission Divisions,
Gujarat Energy Transmission Corporation Ltd.
220KV, Deodar Sub Station
Deodar (Varkha), Banaskantha-385530

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे
यताए 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 :

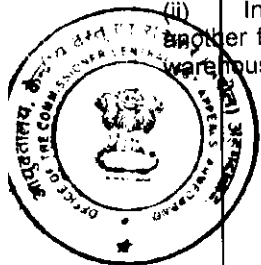
Revision application to Government of India:

(i) 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 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 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.



(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 मामले 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 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 हों।

(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 ईए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनोंक से तीन मास के भीतरमूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इका 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 रुपये या उससे कम होतो रुपये 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.

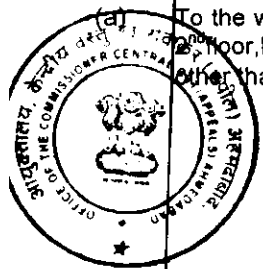
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-

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 मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण(सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में 2ndमाला, बहुमाली भवन ,असरवा ,गिरधरनागर,अहमदाबाद-380004

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 पढ़ी 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 Appellate 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 अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर 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.

- (13) 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 करोड़ रुपए है।(Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

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

- (Section) खंड 11D के तहत निर्धारित राशि;
- लिया गलत सेनवैट क्रेडिट की राशि;
- 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:

- amount determined under Section 11 D;
- amount of erroneous Cenvat Credit taken;
- 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. Gujarat Energy Transmission Corporation Limited, Transmission Division, 220 KV Deodar Sub Station, Deodar (Varkha), Banaskantha – 385 330 (hereinafter referred to as the appellant) against Order in Original No. PLN-AC-STX-08/2020-21 dated 11-02-2021 [hereinafter referred to as "*impugned order*"] passed by the Assistant Commissioner, CGST, Division : Palanpur, Commissionerate : Gandhinagar [hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case is that the appellant are holding Service Tax Registration No. AABCG4029RSD081 and are engaged in providing and receiving various services viz. Scientific and Technical Consultancy, Technical Testing and Analysis (as a service provider), Manpower Supply Services (as a service receiver), Rent-a-Cab Service (as a service received), Security Agency Service (as a service receiver), Legal Consultancy Services (as a service receiver) etc. During the course of audit of the records, for the period F.Y. 2012-13 to F.Y. 2015-16, of the appellant, by the officers of the erstwhile Central Excise & Service Tax Audit-I, Ahmedabad, department it was observed that taxable value under the category of Manpower Supply Services and Rent-a-Cab services declared by them in their ST-3 returns were less than the taxable value worked out from their financial records on the basis of expenses incurred by them. It appeared that the appellant had short paid service tax amounting to Rs. 2,62,695/- on Manpower Supply Services and Rent-a-Cab services. The appellant was issued Show Cause Notice bearing No. VI/1(b)-06/IA/16-17/AG-10 dated 13.04.2017 proposing to recover the service tax amounting to Rs.2,62,695/- under the proviso to Section 73 (1) of the Finance, Act, 1994 along with interest under Section 75 of the Finance Act, 1994. Imposition of Penalty was also proposed under Section 78 of the Finance Act, 1994.

2.1 The said SCN was adjudicated vide OIO No. PLN-AC-STX-04/2018 dated 30.05.2018 wherein the demand for service tax was confirmed along with interest. The service tax amounting to Rs.11,779/- and Interest amounting to Rs.6,413/- paid by them was appropriated. Penalty equal to the

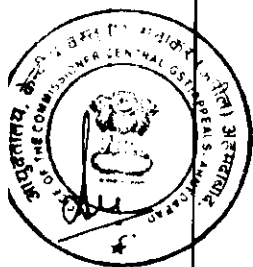


service tax confirmed was also imposed under Section 78 of the Finance Act, 1994. Being aggrieved, the appellant had filed an appeal with the Commissioner (Appeals), Ahmedabad who vide OIA No. AHM-EXCUS-003-APP-113-115-18-19 dated 09.10.2018 remanded the case back to the adjudicating authority for deciding afresh after verifying and examining the submissions of the appellant.

2.2 In denovo proceedings, the case was decided vide the impugned order wherein the demand for service tax was confirmed along with interest. The service tax amounting to Rs.11,779/- and Interest amounting to Rs.6,413/- paid by them was appropriated. Penalty equal to the service tax confirmed was also imposed under Section 78 of the Finance Act, 1994.

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

- i. As per Point of Taxation Rules, 2011, in case of payment of service tax under reverse charge, the point of taxation for payment of service tax is the date of payment to the contractors by service receiver. Whereas books of accounts are prepared by company on accrual basis. It amounts to difference in value as per books of accounts and as per ST-3 returns.
- ii. They were not taking cenvat credit of the service tax paid on input services. Hence, cost of services as per book value is inclusive of service tax whereas value shown in ST-3 return was taxable value on which service tax was payable i.e. without service tax. The adjudicating authority has not considered the reconciliation sheet for difference in value in true spirit.
- iii. They are a Government of Gujarat owned public sector undertaking. Hence, there cannot be any intention of tax evasion by them. They have paid service tax on all applicable services both as service receiver and service provider. Hence, by non-payment of service tax/suppression of taxable value, there cannot be any undue benefit to them. Further, in case of government undertaking, employees cannot derive any personal benefit by suppression of taxable value and non payment of service tax. Hence, no penalty is imposable on them.

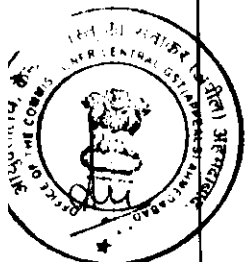


4. The appellant filed additional written submissions on 09/02/2022 wherein it was, inter alia, submitted that :

- Complete reconciliation statement, certified by the Chartered Accountant, between the service tax value and the books of accounts was provided to the adjudicating authority.
- They are accounting the expenses in the books of accounts inclusive of service tax and the fact is also certified by the Chartered Accountant in his certificate. Since service tax was not payable on this amount, the same has been excluded from the service tax return.
- The contention of the adjudicating authority that as per accounting principles, the tax amount will go to the tax head is not at all accepted. They are permitted to maintain books of accounts as per their requirements. Since their business is out of service tax net, they are not availing cenvat credit of the service tax paid. Hence, expenses are booked in the books of accounts inclusive of service tax. They submit a sample copy of the invoice of Rent-a-Cab service for the month of April, 2014 and its corresponding entry in the books of accounts inclusive of service tax.
- The books of accounts are prepared by them on accrual basis as per the provisions of the Companies Act, 2013. As per the accrual system of accounting, they make provisional entry in books of account for various expenses incurred but payment to service providers are pending at the year end. As per the Point of Taxation Rules, 2011, service tax under reverse charge is payable at the time of payment to the service provider. They had already paid service tax on provisional year end amount at the time of payment to vendor in the forthcoming year. The contention of the adjudicating authority that they had debited the provisional amount from the books of account without actually proving that service tax liability on the said amount is discharged by them is not sustainable.
- They had made payment of service tax on the provision of expenses. On sample basis, the details of the provision of Rent-a-Cab services during F.Y. 2014-15 and the working of the service tax paid on the same in the month of April, 2015 along with the challan is attached.



- They are providing petty cash in the form of temporary imprest/permanent imprest to various employees, particularly Junior Engineer/Deputy Engineer in charge of substation for petty cash expenses like petty material expense, office expense, travelling expense etc. as and when needed. Such expenses are in petty expense nature on occasional basis and there is no formal contract with the vendor. Based on the monthly expense sheet provided to them, they book the expense under relevant different account head. In absence of any contract and other expense nature, no service tax was payable by them.
- The petty cash reimbursed to the employees includes expense for travelling via public transport or auto rickshaws. The same being covered under Negative List of Services is exempt from service tax.
- The petty cash expenses also include expenditure incurred on purchasing phenyl, acid, broom, washing powder etc. on which service tax is not leviable.
- In respect of Rent-a-Cab Service, the invoices to the extent of Rs.1,79,233 was booked prior to 01.07.2012, so service tax is not applicable on the same.
- There is no suppression of facts with an intent to evade payment of duty and hence imposition of penalty under Section 78 of the Finance Act, 1994 will not be applicable as there is no fraud, collusion or willful mis-statement or suppression of facts. For operation of extended period of limitation, intention to deliberately default is a mandatory prerequisite and inadvertent non-payment doesn't attract extended period of limitation.
- Their accounts are subject to audit by the Controller and Auditor General of India and there could not be any intention of tax evasion or suppression of facts on their part.
- In Piramal Health Care Limited Vs. Commissioner of Central Excise & Service Tax, Indore, the Hon'ble Tribunal held that where the assessee was regularly paying service tax under reverse charge on certain services received by them but had failed to pay service tax on few of the transactions due to oversight, the imposition of penalties under Section 77 and 78 was not warranted especially considering the fact that the appellants would be eligible to avail cenvat credit of the tax paid by them. In IWI Crogenic Vaporization System India Vs. CCE & ST,



Vadodara-II it was held that in view of revenue neutral situation in case of reverse charge duty payment, there could be no intention to evade payment of service tax and accordingly, no penalty is imposable.

5. Personal Hearing in the case was held on 09.02.2022 through virtual mode. Ms. Neeta V. Ladha, Chartered Accountant, appeared on behalf of the appellant for the hearing. She 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 and additional written submissions as well as material available on records. The issue before me for decision is whether the appellant had short paid service tax on Manpower Supply service and Rent-a-Cab service under reverse charge, or otherwise. I find that the impugned order has been passed in the denovo proceedings ordered vide OIA No. AHM-EXCUS-003-APP-113-115-18-19 dated 09.10.2018. Para 9 of the said OIA is reproduced as under :

“ 9. Thus, in view of the above findings and in the fitness of things, it would be just and proper to remand the matter to the Adjudicating Authority to decide afresh, after verifying and examining all the submissions of the appellants. The submitted Certified reconciliation statements (total 6 folders and 4 files containing CA certified reconciliation statements) are also sent herewith to the adjudicating authority for proper verification and examination. Needless to say that in case any other documents/details are required by the adjudicating authority, the adjudicating authority shall give proper opportunity the documents/details, , before passing the order. The appellants are also directed to provide all possible assistance to the adjudicating authority in relation to the same.”

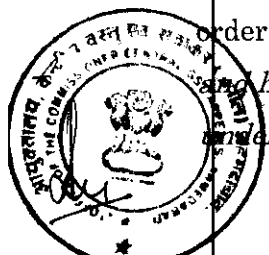
6.1 From the above directions, it is clear that the adjudicating authority was directed to verify the documents submitted by the appellant as well as call for further details/documents, if any, required by him. However, on going through the impugned order, I find that the adjudicating authority has summarily discarded the documents submitted by the appellant on the ground that they are the same which were submitted earlier with the adjudicating authority. The adjudicating authority has also recorded in Para 21 of the impugned order that *“On going through the documents submitted by them for, I find that the same cannot be specifically linked so as to explain the difference in the value of taxable service mentioned in the book of*



accounts and that mentioned in ST 3 Returns." What this indicates is that despite being specifically directed by the Commissioner (Appeals) to call for additional documents/details as are required by him, the adjudicating authority has not considered it appropriate to do so and has given a finding which is similarly worded to the OIO which was set aside and remanded back for denovo adjudication. I further find that the adjudicating authority has neither discussed the Chartered Accountant certified reconciliation statement submitted by the appellant before him nor has he given any findings on the same. A financial statement certified by a Chartered Accountant, who is qualified in such matters, has significant validity in the eyes of the law. Therefore, if the same is not being accepted, the justifiable reasons for the same has to assigned. However, no reasons has been recorded in the impugned order for not accepting the Chartered Accountant certified reconciliation statement submitted by the appellant.

6.2 The appellant have basically contended and explained the difference in the taxable value of services recorded in their books of accounts and the ST-3 returns as being on account of the taxable value recorded in their books of accounts as being inclusive of the service tax paid by them, while the value indicated in the ST-3 returns is exclusive of the service tax paid by them. The reason put forth by the appellant for recording a service tax inclusive value in their books account is that they are not availing cenvat credit of the service tax paid. I find merit in the contention of the appellant. Since the incidence of service tax is being borne by them, the cost of the service for the appellant would be the amount inclusive of the service tax paid by them. Therefore, the confirmation of demand for service tax on this ground is not legally sustainable.

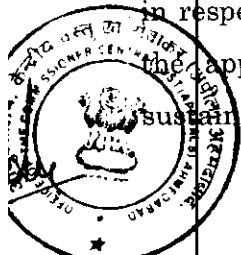
6.3 The appellant have further explained and contended that the difference in the taxable value is on account of certain petty expenses being services which are occasional and that there is no contract with the vendor. They have further contended that the same is not chargeable to service tax. In this regard, the adjudicating authority has recorded at Para 18 of the impugned order that "*Such small service providers do not hold service tax registration and hence liability to pay service tax on the said services comes on to GETCO under reverse charge*". This is a very untenable and baseless conclusion



arrived at by the adjudicating authority. The service involved, pertaining to the petty expenses, pertain to cleaning, removing of sand, removing of grass, fan and other repairing services etc. The applicability of reverse charge for payment of service tax is in terms of Section 68(2) of the Finance Act, 1994 read with Notification No. 30/2012-ST dated 20.06.2012. The adjudicating authority has not cited the serial number of the said notification under which the appellant is held liable to pay service tax on reverse charge in respect of the services towards which the petty expenses are incurred. On the contrary, I find that the petty expenses incurred towards public transportation, auto rickshaw expenses are clearly covered in the Negative List of Services by Section 66D(o) (v) & (vi) of the Finance Act, 1994. Be that as it may, since no specific entry of the said Notification has been cited by the adjudicating authority for holding the services on which petty expenses were incurred were liable to payment of service tax on reverse charge, I hold that the confirmation of demand for service tax on this ground is not legally sustainable.

6.4 The other issues which the appellant have contended account for the difference in the taxable value is the invoices issued prior to 01.07.2012 and the year end provision entry on expenses incurred but not paid in the same Financial Year. With regard to the invoices issued prior to 01.07.2012, the relevant documents are not available in the appeal memorandum of the appellant or in their additional submissions. Further, in respect of the year end provision entry, the appellant have submitted document on sample basis. However, I of the view that the same is not sufficient to satisfactorily arrive at any conclusion. Therefore, I am of the view that the matter is required to be remanded back to the adjudicating authority for examination of the documents in this regard and thereafter decide the issue.

7. The demand confirmed vide the impugned order is only bifurcated on the basis of Manpower Supply Service and Rent-a-Cab service. The appellant have explained the difference on account of four different reasons, as recorded in the foregoing paragraphs. I have already held that confirmation of demand in respect of two of grounds for difference in the taxable value, put forth by the appellant and discussed at Para 6.2 and 6.3 above is not legally sustainable. The demand in respect of the difference in taxable value on



account of the remaining two grounds, detailed in para 6.4 above, is required to be decided afresh. Since bifurcation and quantification of the demand on the four different grounds is not possible at this juncture, the entire matter is being remanded back to the adjudicating authority for deciding afresh.

8. In view of the facts discussed herein above, I set aside the impugned order and remand the case back to the adjudicating authority for denovo adjudication in light of the observations contained in the foregoing paragraphs and after following the principles of natural justice.

9. 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.

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

Attested:

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



BY RPAD / SPEED POST

To

M/s. Gujarat Energy Transmission Corporation Limited, Appellant
Transmission Division,
220 KV Deodar Sub Station,
Deodar (Varkha),
Banaskantha – 385 330

The Assistant Commissioner,
CGST & Central Excise,
Division Palanpur,
Commissionerate : Gandhinagar

Respondent

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.