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 : **20220264SW0000999D1C**

स्पीड पोस्ट

क फाइल संख्या : File No : GAPPL/COM/STP/1502/2021 /6478-82

ख अपील आदेश संख्या Order-In-Appeal Nos.**AHM-EXCUS-003-APP-106/2021-22**
दिनाँक Date : **25-02-2022** जारी करने की तारीख Date of Issue 28.02.2022

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

ग Arising out of Order-in-Original No. **PLN-AC-STX-09/2020-21** दिनाँक: **11.02.2021** issued by Assistant Commissioner, CGST& Central Excise, Divison Palanpur, Gandhinagar Commissionerate

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

M/s Gujarat Energy Transmission Corporation Ltd.
The Executive Engineer
Deesa Construction Division
132 KVSS Compound,
Railway Station Road, Deesa,
Banaskantha-385535

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.

सीमा 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 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,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.

(15) 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 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:
(xxviii) amount determined under Section 11 D;
(xxix) amount of erroneous Cenvat Credit taken;
(xxx) 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, Construction Division, 132 KV Deesa Sub Station, Railway Station Road, Deesa, Banaskantha, Gujarat – 385 535 (hereinafter referred to as the appellant) against Order in Original No. PLN-AC-STX-09/2020-21 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. AABCG4029RSD068 and are engaged in providing and receiving various services viz. Erection, Commissioning and Installation Service (as a service provider), Works Contract Service (as a service receiver), Rent-a-Cab Service (as a service receiver), Security & Detective Agency Service (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, it was observed that taxable value under the category of Manpower Supply Services, Legal Service 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. 2,10,959/- on Manpower Supply Services, Legal Services and Rent-a-Cab services. The appellant was issued Show Cause Notice bearing No. VI/1(b)-35/IA/14-15/AG-10 dated 13.04.2017 proposing to recover the service tax amounting to Rs.2,10,959/- 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-03/2018 dated 30.05.2018 wherein the demand for service tax was confirmed along

with interest. 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. 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. Personal Hearing in the case was held on 09.02.2022 through virtual mode. Shri Keyurkumar Dilipkumar Bhattji, Advocate, appeared on behalf of the appellant for the hearing. He reiterated the submissions made in appeal memorandum. He further stated that he would submit copies of ST-3 returns as part of additional submission.

5. The appellant filed additional written submissions on 13/02/2022 wherein it was inter alia, submitted that :

- They submit copies of the ST-3 returns filed for the period from F.Y. 2012-13 to F.Y. 2015-16.
- In Para 3 of the impugned order, the adjudicating authority has by mistake shown less amount of Rs.10,00,000/- in the calculation sheet and given his finding that the appellant had paid service tax on taxable value amounting to Rs.1,57,349/- under reverse charge on Rent-a-Cab Service during F.Y. 2012-13. However, they have paid service tax on taxable value amounting to Rs.11,57,349/- and the same has been reflected in their ST-3 returns for the said period. They are not liable to pay service tax on the value of Rs.10,00,000/- again as they have already paid the service tax.
- Regarding the difference in the taxable value of Rent-a-Cab Service they submit that the same is on account of the service tax paid amounting to Rs.5,93,593/- being added in the expenditure head during F.Y. 2012-13 to F.Y.2015-16. As per accounting method, the service tax paid has been debited under the same head i.e. Expenditure on Rent-a-Cab service. The adjudicating authority did not appreciate the fact and added the service tax paid in the taxable value and charged service tax on it. As service tax cannot be payable on the paid amount of service tax, they request to drop the demand.
- They further submit that by mistake instead of the gross value, the abated value of Rs.1,85,583/- was taken in the ST-3 returns. They have paid the correct amount of service tax on the net taxable value,

but by mistake the gross taxable amount was not shown in the returns. This fact has not been considered by the adjudicating authority and taxable value of Rs.1,85,585/- was wrongly added for calculating the service tax demand.

- The Rent-a-Cab Services received prior to 01.07.2012 is not covered by reverse charge. Therefore, they are not liable to pay service tax on the value of Rs.1,89,243/- which was included in the year end provision in the Trial Balance.
- As per the reconciliation statement submitted by them they were liable to pay service tax amounting to Rs.5,014/- which was paid by them on 10.04.2017. They submit a copy of the Challan dated 10.04.2017. Apart from this amount they are not liable to pay any service tax on Rent-a-Cab service.
- Regarding Legal Services, they submit that as per the reconciliation statement submitted by them, they were only liable pay service tax amounting to Rs.618/- during 2012-13 and the same has been paid by them on 10.04.2017. They submit a copy of the Challan dated 10.04.2017.

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, Legal Service and Rent-a-Cab Service under reverse charge during the period involved in SCN, 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 purchase of petty material, office expense, travelling expense, grass removing work 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. Since no specific entry 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 appellant have also contended that the adjudicating authority has in the impugned order, wrongly shown the taxable value, in respect of Rent-a Cab Service, on which service tax was paid by them as amounting to Rs..1,57,349/-. However, the correct taxable value on which service tax was paid by them is amounting to Rs.11,57,349/-. The appellant has

submitted copies of the ST-3 return for the period from July, 2012 to March, 2013 as part of their additional written submission. On going through the returns, I find that the appellant had, in respect of Rent-a Cab Service, declared a taxable value of Rs. 1,23,723/- during the period from July, 2012 to September, 2012. Further, the appellant had declared a taxable value of Rs.10,33,626/- for the period from October, 2012 to March, 2013. Accordingly, the appellant had for the period from July, 2012 to March, 2013 declared a total taxable value of Rs.11,57,349/-. As against this, I find that in the SCN as well as in the impugned, the taxable value as per ST-3 returns has been shown as Rs.1,57,349/-. The error in the values taken in the SCN for calculation of the demand for service tax is very apparent from the ST-3 returns furnished by the appellant. Accordingly, I find merit in the contention of the appellant in this regard. Therefore, the demand is required to be re-worked after considering the correct taxable values declared by the appellant.

6.5 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, the year end provision entry on expenses incurred but not paid in the same Financial Year and mistake of showing abated value in ST-3 returns instead of gross value, though paying service tax on the correct value. In this regard, the relevant documents are not available in the appeal memorandum of the appellant or in their additional submissions. 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, Legal Service and Rent-a-Cab service. The appellant have explained the difference on account of different reasons, as recorded in the foregoing paragraphs. I have already held that confirmation of demand in respect of two of the reasons 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 on account of the error in

the taxable value shown in the SCN, as detailed in Para 6.4 above, and the difference in taxable value on account of the other remaining grounds, detailed in para 6.5 above, is required to be decided afresh. Since bifurcation and quantification of the demand on the 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.

(**Akhilesh Kumar**)
Commissioner (Appeals)
Date: 25th February 2022.

Attested:

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

BY RPAD / SPEED POST

To

M/s. Gujarat Energy Transmission Corporation Limited, Appellant
Construction Division,
132 KV Deesa Sub Station,
Railway Station Road,
Deesa, Banaskantha
Gujarat – 385 535

The Assistant Commissioner, Respondent
CGST & Central Excise,
Division- Palanpur,
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.