



सत्यमेव जयते

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

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



DIN : 20220364SW000000D4FD

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STD/144/2021 / 7079-83
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-003-APP-114/2021-22**
दिनांक Date : **25-03-2022** जारी करने की तारीख Date of Issue 28.03.2022
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. **AHM-CEX-003-ADC-PMR-001-21-22** दिनांक: **23.04.2021**
issued by Additional Commissioner, CGST & Central Excise, Gandhinagar Commissionerate
- घ अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

The Assistant Commissioner, CGST Division Gandhinagar
1st Floor, Central GST Bhawan, Sector-10A,
Gandhinagar – 382010

2. Respondent

M/s Kalpataru Power Transmission Ltd.
Plot No. 101, Part-III, GIDC Estate,
Sector 28, Gandhinagar (M/s KPTL-HO)

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 :

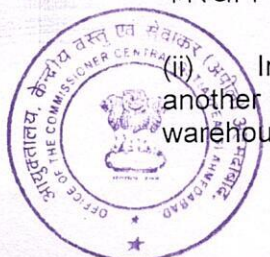
Revision application to Government of India:

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में 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 मामलों 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 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 दिनांक 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 रुपये या उससे कम होती 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

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2ndfloor,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. 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 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 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 is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

- (22) 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.

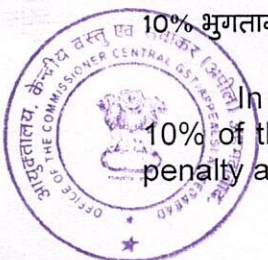
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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:

- (xlix) amount determined under Section 11 D;
- (l) amount of erroneous Cenvat Credit taken;
- (li) 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 the Assistant Commissioner, Central GST, Gandhinagar Division, Commissionerate- Gandhinagar (hereinafter referred to as the appellant), on the basis of Review Order No. 07/2021-22 dated 31.05.2021 passed by the Commissioner, Central GST & C.Ex., Gandhinagar Commissionerate in terms of Section 84 of the Finance Act, 1994 against Order in Original No. AHM-CEX-003-ADC-PMR-001-21-22 dated 23.04.2021 [hereinafter referred to as "*impugned order*"] passed by the Additional Commissioner, CGST & Central Excise, Commissionerate- Gandhinagar [hereinafter referred to as "*adjudicating authority*"] in the case of M/s. Kalpataru Power Transmission Limited (EOU Division), Plot No. A-4/1&2, A/5, E/17, GIDC Electronic Estate, Sector-25, Gandhinagar [hereinafter referred to as the respondent].

2. Briefly stated, the facts of the case is that a case was booked against the appellant by Directorate of Central Excise Intelligence, now Directorate General of GST Intelligence, (hereinafter referred to as DGCEI) for short payment of service tax amounting to Rs.33,39,872/- in the value of service charges paid as a recipient of service in India under Business Auxiliary Services. It was found during the investigation that there was no uniform pattern followed by the appellant in classification of services received from abroad. The services such as consultancy and professional services were grouped under the head service charges and service tax was paid under Business Auxiliary Services. At the same time, it was also seen that similar expenses were also shown under the head of legal and professional fee expenses. Legal Consultancy Service was defined under erstwhile Section 65 (105) (zzzzm) of the Finance Act, 1994 and was brought under service tax net w.e.f. 01.09.2009. Prior to this period, the appellant was classifying consultancy and professional services under Business Auxiliary Services. It, therefore, appeared that all expenses incurred towards receipt of consultancy and



professional services upto 31.08.2009 was required to be assessed to service tax under Business Auxiliary Service. During the investigation, the appellant paid the service tax amounting to Rs.27,00,521/- on 31.12.2012 along with interest amounting to Rs.17,53,595/- on 12.04.2013.

2.1 It was also found during the investigation that the appellant had shown expenditure in foreign currency under the head 'Computer Expenses'. However, from the details submitted by the appellant, it was found that expenses incurred were towards annual maintenance of software, software licence fee, software purchase, internet charges etc. and these expenses appeared to be appropriately classifiable under Information Technology Software Service which was brought under Service Tax net w.e.f. 16.05.2008 and defined under Section 65(105) (zzzze) of the Finance Act, 1994. On being pointed out, the appellant paid the service tax amounting to Rs.94,426/- on 31.12.2012 along with interest amounting to Rs.16,823/- on 12.04.2013.

2.2 The appellant was issued Show Cause Notice bearing No. DGCEI/AZU/36-14/2013-14 dated 16.04.2013 wherein it was proposed to :

- A. Consider the service tax amounting to Rs.3,40,755/- paid under Legal Consultancy Service during the period F.Y.2007-08 (from October, 2007) and F.Y. 2008-09 as service tax paid under Business Auxiliary Service;
- B. Demand and recover the service tax amounting to Rs.33,39,872/- under Business Auxiliary Service, under Section 73(1) of the Finance Act, 1994 and appropriate the service tax amounting to Rs.27,00,521/- paid during the investigation;
- C. Demand and recover the service tax amounting to Rs.94,426/- under Information Technology Software Service, under Section 73



(1) of the Finance Act, 1994 and appropriate the service tax amounting to Rs.94,426/- paid during the investigation;

D. Recover with interest under Section 75 of the Finance Act, 1994 and appropriate the interest amounting to Rs.17,53,595/- and Rs.16,823/- paid by them;

E. Impose Penalty under Section 76, 77 and 78 of the Finance Act, 1994.

3. The said SCN was adjudicated vide OIO No. AHM-STX-003-ADC-19-14-15 dated 02.01.2015 wherein the demands for Service Tax was confirmed under Section 73 of the Finance Act, 1994 along with interest and the amounts paid were appropriated. Penalties were also was imposed under Section 76, 77 (2) and 78 of the Finance Act, 1994. Being aggrieved, the appellant filed appeal before the Commissioner(Appeals), Ahmedabad, who vide OIA No. AHM-EXCUS-003-APP-047-15-16 dated 03.12.2015 remanded the case back to the adjudicating authority for re-quantification of the service tax. The Commissioner (Appeals) further held that penalty under Section 76 and 78 of the Finance Act, 1994 was not justified. However, penalty under Section 77 (2) of the Finance Act, 1994 was held to be justified.

3.1 The appellant department accepted the OIA, supra, in so far as it pertained to remanding the issue for re-quantification of the service tax amount. However, the OIA, supra, holding that the penalty imposed under Section 76 and 78 of the Finance Act, 1994 was not justified was not accepted by the department and an appeal bearing No. ST/10394/2016 was filed before the Hon'ble Tribunal on the issue of non-imposition of penalty. The Hon'ble Tribunal vide Final Order No.A/11786-11806/2019 dated 16.09.2019 dismissed the appeal on low monetary grounds.

4. In the denovo proceedings, the case was decided vide the impugned order wherein :



- a) The service tax amounting to Rs.3,40,755/- was considered to be service tax paid against the liability under Business Auxiliary Services.
 - b) The demand of service tax amounting to Rs.29,37,953/- was confirmed under Section 73 (2) of the Finance Act,1994 and the amount already paid was appropriated.
 - c) The demand for service tax amounting to Rs.94,426/- was confirmed under Section 73 (2) of the Finance Act,1994 and the amount already paid was appropriated.
 - d) Interest was ordered to be recovered under Section 75 of the Finance Act, 1994 and the amount already paid was appropriated.
 - e) Penalty of Rs.10,000/- was imposed under Section 77 (2) of the Finance Act, 1994.
 - f) Proposal for penalty under Section 76 and 78 of the Finance Act, 1994 were dropped.
5. Being aggrieved with the impugned order as regards the issue of non imposition of penalty under Section 76 and 78 of the Finance Act, 1994, the appellant department has filed the instant appeal on the following grounds:

- i) In the impugned order, no penalty has been imposed by the adjudicating authority under the wrong impression that the department has accepted the order of the Appellate Authority.
- ii) The non payment of service tax by the respondent came to the notice of the department on investigation conducted by DGCEI. If DGCEI had not detected the evasion, the respondent would have never paid the service tax as proposed in the SCN. Suppression on the part of the respondent is clearly established in the case.
- iii) The provisions of Section 78 prescribe a mandatory penalty equal to the duty not levied or not paid by reason of fraud, collusion or any willful mis-statement, suppression of facts or



contravention of any provisions with intent to evade payment of duty. No where in the provision any reduction or waiver of penalty has been provided in the Section.

- iv) The appellate authority has held that the respondent being a EOU was subjected to regular audit by the department. However, the point is that if during investigation by the department, the short payment of service tax has been detected and which was paid by the respondent along with interest, this itself suggests that they were in agreement with the department regarding short payment.
- v) The impugned order is non-speaking, cryptic and suffers from severe legal infirmities as the adjudicating authority has dropped the penalty considering that the OIA has been accepted by the department.
- vi) In terms of Board's Instruction F.No.390/Misc./163/2010-JC dated 20.10.2017 where appeal is not filed on monetary grounds, there will be no presumption that the department has acquiesced in the decision on the disputed issues in the case of the same assessee or in case of any other assesses, if the amount exceeds the monetary limits.
- vii) Further, as per Instruction F.No. 390/Misc./163/2010-JC dated 12.12.2013 if appeal has not been filed on monetary grounds, the decisions/judgments accepted for reason of monetary limit do not have precedent value.
- viii) The adjudicating authority ought to have considered the facts that the decision of the Tribunal has not been accepted in principle but due to lower monetary grounds the issue was not further contested and therefore, he should have decided the case on merits.
- ix) Reliance is placed upon the decisions in the case of : 1) UOI Vs. Dharmendra Textile Processors – 2008 (231) ELT 3 (SC); 2) Kedia Business Centre Vs. CCE – 2009 (15) STR 550 (Tri.-Mumbai); 3) Visranthi Builders Vs. CESTAT, Chennai – 2015



(39) STR 785 (Mad.) and 4) Suganthi Travels Vs. CCE, Trichy – 2011 (22) STR 72 (Tri.-Chennai).

- x) From the above, it is clear that the adjudicating authority has committed gross error in dropping the penalty.

6. Personal Hearing in the case was held on 12.01.2022 through virtual mode. Shri Shridev J. Vyas, Advocate, appeared on behalf of the respondent for the hearing. He stated that the issue has already attained finality in their favour.

7. I have gone through the facts of the case, submissions made in the Appeal Memorandum, and submissions made at the time of personal hearing and material available on records. The issue involved in the present appeal is whether the adjudicating authority had erred in refraining from imposing penalty under Section 76 and 78 of the Finance Act, 1994.

7.1 The appellant department has primarily contended that the adjudicating authority has erred in holding that the department had accepted the OIA, supra, passed by the Commissioner (Appeals), Ahmedabad. It is the contention of the appellant department that as the appeal filed by them against the said OIA before the Hon'ble Tribunal, Ahmedabad was dismissed on low monetary grounds, it does not have any precedent value in terms of the Board's Instruction referred by them in their appeal memorandum.

7.2 The Commissioner(Appeals), Ahmedabad, who vide OIA No. AHM-EXCUS-003-APP-047-15-16 dated 03.12.2015 had while remanding the case back to the adjudicating authority for re-quantification of the service tax, held that penalty under Section 76 and 78 of the Finance Act, 1994 was not justified. However, penalty under Section 77 (2) of the Finance Act, 1994 was upheld. The relevant

Para 4.6 of the said OIA is reproduced as under :



“4.6 As regards penalties, I find that penalty under section 76, 77 and 78 of the Act was imposed on the appellant. The appellant contended that penalty is not applicable to them as their unit being an EOU, regular audit was conducted by the department, therefore, there was no suppression of facts involved and the impugned order has not given any specific findings on the issue. I find that the entire demand was raised on the basis of investigation carried out by the DGCEI and the service tax amount was also paid by the appellant. Imposition of penalty that also equal to the amount of the credit facility availed of is a penal consequence and is to be enforced only when the conduct of the assessee shows certain positive action indicating fraud, misstatement collusion, etc. by reason of fraud, collusion, willful misstatement or suppression of facts or contravention of any of the provisions Act or of the Rules with intent to evade payment of duty. In the case, being an EOU unit, records of activities carried out by the appellant was submitted to the department for purpose of audit every year and allegation of such short payment was not received by them. Thus, there was no suppression or misstatement by the appellants regarding the nature of activities undertaken by the appellants. Therefore, the appellant is under bonafide belief that all services pertaining to promotion of business interest at abroad should not cover under taxable value. Also, in the present case, there is no specific finding that non-payment was due to any reasons enumerated therein. The appellant has also paid the tax amount with interest on pointed out the short payment before issuance of show cause notice. Therefore, penalty under Section and 76 and 78 was not justified. However, penalty of Rs.10,000/- imposed under Rule 77 (2) for the failure to proper classification of service and assessment is justified.”

7.3 The above order of the Commissioner (Appeals), Ahmedabad was challenged by the appellant department before the Hon'ble Tribunal, Ahmedabad. However, the appeal was dismissed by the Hon'ble Tribunal on low monetary grounds. I am, therefore, of the considered view that the appellant department by way of the present appeal against the impugned order has attempted to re-open and once again agitate the same issue in the very same case which has been settled in favour of the respondent by the Hon'ble Tribunal by dismissing the appeal of the department. On this very ground, the present appeal filed by the appellant department is liable to be dismissed.

7.4 Further, since the appeal of the department against the order of the Commissioner (Appeals), Ahmedabad was dismissed by the Hon'ble Tribunal, Ahmedabad, the OIA No. AHM-EXCUS-003-APP-047-15-16 dated 03.12.2015 passed by the Commissioner(Appeals), Ahmedabad has attained finality. It is an altogether different matter that the issue was not pursued further by the appellant department on account of low

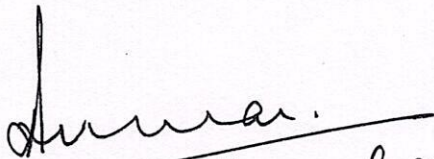


monetary grounds. However, that would not come in the way of the binding nature of the OIA insofar as the present case of the respondent is concerned. Therefore, the adjudicating authority, following the principles of judicial discipline, has rightly followed the decision of the Commissioner (Appeals), Ahmedabad in the said OIA and refrained from imposing penalty on the respondent under Section 76 and 78 of the Finance Act, 1994.

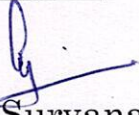
8. In view of the above, I am of the view that there is no infirmity in the impugned order, in so far as the issue of non imposition of penalty under Section 76 and 78 of the Finance Act, 1994 is concerned. Therefore, I uphold the impugned order and dismiss the appeal filed by the appellant department.

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

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


 .. 25 March, 2022
 (Akhilesh Kumar)
 Commissioner (Appeals)

Attested:


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

BY RPAD / SPEED POST

To

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

Date: .03.2022.



Appellant

M/s. Kalpataru Power Transmission Limited
Respondent
(EOU Division),
Plot No. A-4/1&2, A/5, E/17,
GIDC Electronic Estate,
Sector-25, 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.

