



## आयुक्त ( अपील ) का कार्यालय,

Office of the Commissioner (Appeal),

केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद

Central GST, Appeal Commissionerate, Ahmedabad

जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद 380015.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

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टेलिफैक्स 07926305136



रजिस्टर्ड डाक ए.डी. द्वारा

DIN: 202105643W000032373B

क फाइल संख्या : File No : GAPPL/16/2020 /1438 TO 1443

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-003-APP- 05/2021-22

दिनांक Date : 27-04-2021 जारी करने की तारीख Date of Issue 02/06/2021

श्री अखिलेश कुमार आयुक्त (अपील) द्वारा पारित

Passed by Shri. Akhilesh Kumar, Commissioner (Appeals)

ग Arising out of Order-in-Original No 09/DC/CGST/2019-20/DK dated 04.05.2020 issued by Deputy Commissioner, Preventive Section, Central GST, Division-Kalol, Gandhinagar

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

**M/s Shri Dhanlaxmi Procon Private Limited, 201, 2<sup>nd</sup> Floor, Parikh Chamber, Station Road, Mehsana-384002**

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथार्थिती नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal issued under the Central Excise Act 1944, may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :

### Revision application to Government of India :

(1) केंद्रीय 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, 4<sup>th</sup> Floor, Jeevan Deep Building, Parliament Street, New Delhi : 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की 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.

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

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

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामले में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

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

(c) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में विल्ट अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या ईए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता ई. का मुख्यशीर्ष के अंतर्गत धारा 35-ई में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-

Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

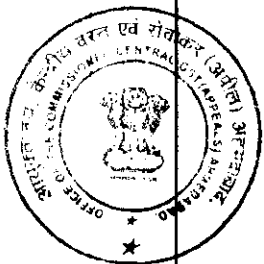
(1) **केंद्रीय जीएसटी अधिनियम, 2017 की धारा 112 के अंतर्गत:-**

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

(क) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में 2<sup>nd</sup> माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद --380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup> 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 filed to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

- (5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

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

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

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

(xi) लिया गलत सेनवैट क्रेडिट की राशि;

- (xii) 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:

(Ixx) amount determined under Section 11 D;

(Ixxi) amount of erroneous Cenvat Credit taken;

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

इस इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

- 6(I) In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."

II. Any person aggrieved by an Order-in-Appeal issued under the Central Goods and Services Tax Act, 2017/Integrated Goods and Services Tax Act, 2017/ Goods and Services Tax (Compensation to states) Act, 2017, may file an appeal before the appellate tribunal whenever it is constituted within three months from the president or the state president enter office.

**ORDER-IN-APPEAL**

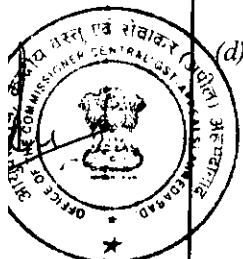
M/s. Shri Dhanlaxmi Procon Pvt. Ltd., 201, 2<sup>nd</sup> Floor, Parikh Chamber, Station Road, Mehsana-384002 (hereinafter referred to as 'appellant') has filed the present appeal against Order-in-Original No. 09/DC/CGST/2019-20/DK dated 04.05.2020 (hereinafter referred to as 'impugned order') passed by the Deputy Commissioner, Preventive Section, Central GST & Central Excise, Gandhinagar Commissionerate (hereinafter referred to as 'adjudicating authority').

2(i). The facts of the case, in brief, are that the appellant was holding service tax registration no.AAOCS5711MSD001 for providing the services under construction service other than residential complex, construction of residential complex service, Work Contract Service, Manpower Recruitment/Supply Agency (Recipient) and Transport of Goods by Road/Goods Transport Agency Service (Recipient).

2(ii). During the course of audit of financial records of the appellant for the period September-2013 to March-2017 by the departmental officers, it was noticed that (i) there was a short payment of service tax to the tune of Rs.18,39,211/- under Works Contract Service for the period 2013-14 to 2015-16 (ii) there was non-payment of service tax to the tune of Rs.15,29,141/- on Manpower Supply Service under Reverse Charge Mechanism during the period from F.Y. 2013-14 to 2016-17 and (iii) there was non-payment of service tax to the tune of Rs.1,09,765/- on Goods Transport Agency (GTA) Service under Reverse Charge Mechanism during the period from F.Y. 2013-14 to 2016-17. A Show Cause Notice (hereinafter referred to as 'SCN') dated 23.10.2018, was issued by the Deputy Commissioner (Circle-IX) of CGST Audit Comm'rate, Ahmedabad to the appellant in this regard proposing demand and recovery of the same alongwith interest. Penalty under Section 78 of the Finance Act, 1994 was also proposed to be imposed upon the appellant.

2(iii). The adjudicating authority vide the impugned order confirmed the demand and ordered for it's recovery as proposed under the said SCN alongwith interest on the basis of following grounds :

- (a) *that a total land of approximately 14142 Sq.Mtr. was purchased by Shri Natvarbhai Mansangbhai Chaudhari and Shri Dashrathbhai Munsangbhai Chaudhari, both brothers, which was divided into plots and for executing sale deed of plots, power of attorney was executed by Shri Natvarbhai M. Chaudhari in favour of Shri Dashrathbhai M. Chaudhari;*
- (b) *that accordingly, sale-deed was made/executed by Shri Dashrathbhai M. Chaudhari for sale of plots to different purchaser;*
- (c) *that then the Agreement has been made between the buyer of plot and the assessee i.e. M/s. Dhanlaxmi Procon Pvt. Ltd. for Construction of house alongwith goods/material which can be said to be Supply of Service with material and can be classified as 'Work Contract Service';*
- (d) *that the Assessee themselves have classified the service under Works Contract Service, filed the ST3 Returns and paid the service tax accordingly;*



- (e) that the exemption in payment of service tax on amount/consideration received by them after the receipt of Completion Certificate, as claimed by assessee, pertains to 'Construction of Residential/Commercial/Industrial etc. Service' and not pertains to 'Work Contract Service';
- (f) that since the classification of service is different, the rate of abatement available under the particular service are also different;
- (g) that the income received from the operation has been shown as Contract Receipt in their Balance Sheet and Profit & Loss Account for the F.Y. 2013-14 to 2016-17;
- (h) that for applicability of service tax on Manpower Supply Service, the amount paid by the assessee towards Labour Expenses is reflected in Ledger Account towards the invoices raised by the labour suppliers;
- (i) that for the service tax on GTA Service, the assessee failed to provide the complete documents that could prove that the single invoice has been raised for many trips and charges of each trip is below Rs.1,500/-; further the assessee also could not produce any consignment note / lorry receipt as provided under Rule 4(B) of the Service Tax Rules, 1994;

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

- (i) that residential scheme "Tejasvi Residency" was floated by them and they are the developer of the scheme to carry out construction, booking, marketing and sale of land;
- (ii) that it is general tendency of tri-party transaction in such construction scheme where there are 3 parties viz. land owner, land developer and buyer; that the buyer book the residential complex which has been marketed by them alongwith land; that they are developer of scheme and they are carrying out marketing, booking, development etc.
- (iii) that in negative list regime, the construction service is a declared service falling under Section 66E of the Finance Act, 1994 and it is nowhere mentioned in that Section that the activity will not be treated as construction where land value is not included; that land value is never taxable under service tax regime;
- (iv) that construction service is liable for service tax, if consideration is received before completion of complex and thus consideration received after receipt of completion certificate is not liable for service tax;
- (v) that they have not provided service under works contract as they have introduced/floated the construction scheme viz. "Tejasvi Residency"(as per brochure) and entered into transaction with land owner for land rights. Thereby they became the deemed owner of the land and land owner is waiving their right to sale. As per development agreement with land owner all construction, booking, marketing responsibilities is with them;
- (vi) that as per the construction service defined under declared service, their activity is covered under the construction service and the same is taxable only if the consideration is received before completion certificate; thus the exemption from payment of service tax is available if the consideration is received after completion certificate;
- (vii) that they have carried out project as owner of land & project and sold residential unit to ultimate buyer and thus sale after completion certificate is exempted;
- (viii) that as per Notification No.26/2012-ST dated 20.06.2012 (effective from 01.07.2012) where land value is included in consideration, abatement is allowed upto 75% of total value;
- (ix) that regarding the demand of service tax under reverse charge mechanism under Notification 30/2012-ST dated 20.06.2012 under Man Power Supply Agency, it is submitted that they are developer of the scheme and they have obtained services of various parties like plastering work, cementing work, colour work miscellaneous site work etc. and this can not be said to be manpower supply;
- (x) that in man power supply service the service provider supplies the man power only and these man power works under the supervision and control of service receiver which is not in their case as they have allocated the work to some other person who has to complete the work with his own worker;

*du*

- (xi) *that regarding the service tax on Goods Transport Agency, it is submitted that they have received service of individual person and not Goods Transport 'Agency' and since the Goods Transport Agency is covered under Reverse Charge Mechanism for service tax liability the individual transport contractor are out of purview of levability of service tax; case relied upon are M/s. Rathi Tiles Pvt. Ltd. and M/s. Kanaka Durga Agro Oil Products Pvt. Ltd.*

4(i). Personal hearing in the matter was held on 17.02.2021. Shri Arpan Yagnik, Chartered Accountant, appeared for the appellant. He reiterated the submissions made in appeal memorandum. He further requested that the matter may be sent back to the adjudicating authority for verification of documents and factual details.

4(ii). Further, the appellant submitted the additional submission dated 18.02.2021 wherein they submitted that their activity is considered as Work Contract just because the value of land is not included in gross value; that the brochure of the scheme reveal that their intention was to sale the residential complex to buyers; that their activity is covered under Section 65E(b) of the Finance Act, 1994 for the purpose of levy of service tax and exemption is available where sale is made after completion certificate; that various circular shows that benefit is available to builder/developer/promoter and therefore benefit of exemption is available to them.

5(i). I have carefully gone through the facts of the cases, the records/documents available in the matter and the submissions made by the appellant in the appeal memorandum as well as at the time of personal hearing. The issue to be decided in this case is whether in the facts and circumstances of the case, (i) whether the activity of the appellant to be considered as Construction Service or Works Contract Service; (ii) whether there is any service tax liability under Manpower Supply Service and (iii) whether there is any service tax liability under Goods Transport Agency.


5(ii). It is observed that the adjudicating authority has confirmed the demand of service tax under Works Contract Service. On the basis of documents produced before the adjudicating authority, he has come to the conclusion that the land, by way of plots, have been sold by the owners of Land viz. Shri Dashrathbhai Mansangbhai Chaudhari himself and on behalf of Shri Natvarbhai Mansangbhai Chaudhari (on the basis of the Power of Attorney executed by Shri Natvarbhai M. Chaudhari in favour of Shri Dashrathbhai M. Chaudhari) by way of 'Sale Deed' of Plot (Para-8.2 of the impugned order). It was further found by the adjudicating authority that construction work has been done by the appellant on the basis of Agreement for Construction made/executed between the Plot/Land Owner and the appellant (Para-8.3 of the impugned order). From the above facts it is clear that Land/Plot has been sold by the Owners of the Land and not by the appellant and the Construction Work alongwith material has been done by the Appellant and not by the land owners. The appellant have tried to contend that they have floated the scheme 'Tejasvi Residency' and their sole purpose



was to sell the House to the ultimate buyer. However, if the contention of the appellant is accepted, then there must be some Document/agreement between the Appellant i.e. M/s. Dhanlaxmi Procon Pvt. Ltd. and the Land Owners in this respect. The appellant failed to produce such documents which prove that they have sold the house to ultimate buyer. Moreover, had it been so, there would have been Sale Deed for sale of house wherein one party would have been the appellant. On the contrary, an Agreement for Construction Work is in existence where the construction work, alongwith material, is required to be carried out by the appellant on certain consideration. This clearly shows that the activity of the appellant is falling under the 'Works Contract Service' and not under 'Construction of Complex Service' as contended by the appellant. The appellant also failed to submit any ST-3 Return which shows that they have classified their service under 'Construction Service' and not under 'Works Contract Service'. The appellant themselves have paid the service tax under 'Works Contract Service' but later on trying to classify it under 'Construction Service' which is not coming out from the facts and the documents available in the matter. The 'Construction of Residential Complex Service' and 'Works Contract Service' is existing in the service tax regime since June-2005 and June-2007 respectively. Therefore, it is not acceptable that the appellant is not aware of the difference between these two services. Thus, the demand has been rightly confirmed alongwith interest and penalty is also rightly imposed by the adjudicating authority in the present issue.

5(iii). In view of above discussion, I hold that the adjudicating authority has rightly classified the activity of the appellant under 'Works Contract Service' and accordingly confirmed the demand alongwith interest and penalty. Accordingly, the impugned order to that extent is upheld.

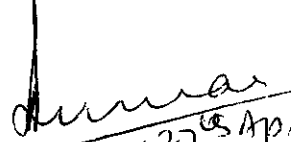
5(iv). As regards the confirmation of service tax demand under Manpower Supply Service, the appellant has contended that they have obtained services of various parties for undertaking works like plastering work, cementing work, colour work, and miscellaneous site work etc. and this can not be said to be manpower supply. The appellant has also submitted a photocopy of Bill No.8 dated 31.03.2015 of 'Patel Malaybhai Chandrakantbhai', which is for colour work of houses. There is no explanation in the impugned order in respect of this except that the expenses have been booked as 'Labour Expenses' in the financial accounts of the appellant. From this, it appears that the entire facts and documents have not been examined in detail by the adjudicating authority. In a 'Manpower Supply Agency', manpower is provided to the person who requires manpower, and that manpower works under supervision and control of that person. Since the appellant has contended, which is contrary to what is available in the impugned order, it would be justified if the matter is remanded back to the adjudicating authority to verify the facts and documents in the matter properly.



5(v). As regards the confirmation of service tax demand under Goods Transport Agency, the contention of the appellant is that the transport service is provided by the owners of the vehicle and the amount of each trip is also below the limit prescribed by the law. The adjudicating authority has also in para-18 of the impugned order has stated that the appellant has not provided complete documents in support of their claim. Under the circumstances, it would be justified that an opportunity may be given to the appellant to submit relevant documents before the adjudicating authority in support of their claim. Thus, the matter is remanded back to the adjudicating authority in respect of demand of service tax pertaining to 'Goods Transport Agency' also.

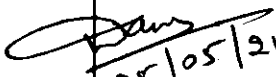
6. In view of above, impugned order is upheld so far as it pertains to confirmation of demand of service tax pertaining to 'Works Contract Service' alongwith interest and penalty. However, so far as the confirmation of service tax pertaining to the 'Manpower Supply' and 'Goods Transport Agency' is concerned, the matter is remanded back to the adjudicating authority to pass an order afresh after verifying the documents and contentions of the appellant and after following principle of natural justice. The appellant is also directed to submit the relevant documents before the adjudicating authority in support of their contention.

7. The appeal of the appellant is disposed of accordingly.

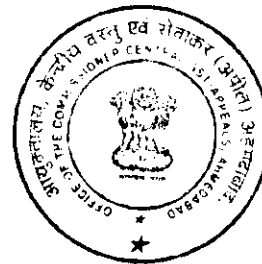
  
(Akhilesh Kumar) 27 April, 2021.  
Commissioner (Appeals)

Date : .04.2021.

Attested

  
25/05/21

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



**BY R.P.A.D. / SPEED POST TO :**

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**Copy to :-**

1. The Principal Chief Commissioner, CGST & Central Excise, Ahmedabad Zone.
2. The Principal Commissioner/Commissioner, CGST & Central Excise, Gandhinagar Comm'rate.
3. The Addl./Jt. Commissioner, (Systems), CGST & Cen. Excise, Gandhinagar Comm'rate.
4. The Dy./Asstt. Commissioner, CGST & Cen. Excise, Mehsana Divn, Gandhinagar Comm'rate.
5. The Dy. Commr. (Prev) of CGST & Cen. Excise, Hq., Gandhinagar Comm'rate.
6. Guard File.
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