



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 380015.
 CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
 ☎ 07926305065- टेलीफैक्स 07926305136



DIN : 20211164SW00002252AD

स्पीड पोस्ट

क फाइल संख्या : File No : GAPPL/COM/STP/305/2021 / 4700 704704

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-003-APP-56/2021-22**
 दिनांक Date : **12-11-2021** जारी करने की तारीख Date of Issue 30.11.2021

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

ग Arising out of Order-in-Original No. **30/AC/MEH/CGST/20-21** दिनांक: **25.01.2021** issued by Assistant Commissioner, CGST & Central Excise, Division Mehsana, Gandhinagar Commissionerate

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

M/s Bluemax Systems
 1st Floor, Parag Shopping Centre,
 Nr. B.K. Cinema, Mehsana-384002

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 :

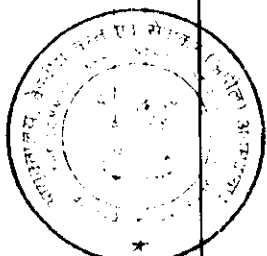
Revision application to Government of India :

(i) 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 दिनोंक 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 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.

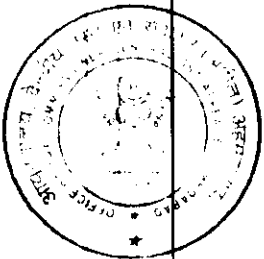
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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

(a) 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 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 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.

- (34) 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.

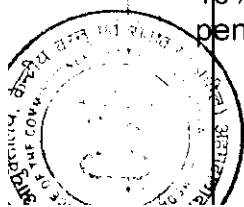
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

- (lxxxv) amount determined under Section 11 D;
- (lxxxvi) amount of erroneous Cenvat Credit taken;
- (lxxxvii) 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."

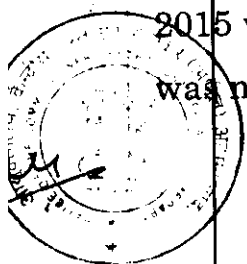


ORDER-IN-APPEAL

The present appeal has been filed by M/s. Bluemax Systems, 1st Floor, Parag Shopping Centre, Near B.K.Cinema, Mehsana - 384 002 (hereinafter referred to as the appellant) against Order in Original No. 30/AC/MEH/CGST/20-21 dated 25-01-2021 [hereinafter referred to as "*impugned order*"] passed by the Assistant Commissioner, CGST, Division- Mehsana, Gandhinagar Commissionerate [hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case is that the appellant were holding Service Tax Registration No. AABFB8199CST001 and are discharging service tax liability as a provider of Business Auxiliary Service and Manpower Supply Service. During the course of audit of the records of the appellant by the departmental officers, it was observed by audit officers that the appellant was discharging service tax liability under the category of Business Auxiliary Services (hereinafter also referred to as BAS) till January, 2014 and, thereafter, the category of service was changed and the appellant started discharging service tax liability under the category of Manpower Recruitment/Supply Service agency and paid service tax on 25% of taxable value of services provided to M/s.HCL, though there was no material change in the content or nature of services. The appellant thereby short paid service tax amounting to Rs.25,20,163/-.

2.1 Further, on scrutiny of the financial records of the appellant and comparing it with the ST-3 returns filed by them, it was observed that during the Financial Year 2015-16, they had issued an Invoice No. BMS/MDM/15-16/001 dated 16.06.2015 to HCL Services Ltd, Ahmedabad regarding Manpower Supply Services provided during March, 2015 to May, 2015. But in view of the provisions of Notification No. 30/2012-ST dated 20.6.2012, neither service tax was charged therein nor was it paid for the month of March, 2015. Total taxable value for the month of March, 2015 was Rs.11,49,075/- and Service Tax thereon amounting to Rs.35,506/- was not paid by the appellant.



2.2 The appellant was issued Show Cause Notice No. VII(b)53/Bluemax/IA/16-17/AP-10 dated 18.04.2017 seeking to recover the Service Tax amounting to Rs.25,20,163/- short paid under the category of BAS and Rs.35,506/- short paid under the category of Manpower Supply Services along with interest as well as proposing imposition of penalty under Section 78 of the Finance Act, 1994. The said SCN was adjudicated vide OIO No. 04/AC/ST/MEH/18-19 dated 31.12.2018 wherein the demand for service tax was confirmed along with interest and penalty of Rs.25,55,669/- was imposed.

2.4 The appellant contested the OIO and filed an appeal before the Commissioner (Appeals), Ahmedabad. The Commissioner (Appeals) vide OIA No. AHM-EXCUS-003-APP-014-19-20 dated 08.07.2019 remanded the case back for denovo adjudication. In respect of the demand amounting to Rs.25,20,163/-, it was held that :

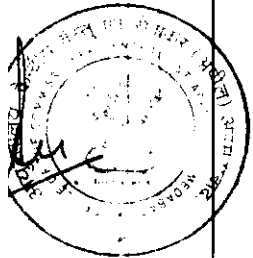
“6.5 In view of above circumstance, both the facts, (i) nature of services and (ii) revenue neutrality is to be verified properly by the adjudicating authority”.

2.5 In denovo proceedings, the matter has been decided by the adjudicating authority vide the impugned order wherein he has confirmed the demand of service tax amounting to Rs.25,20,163/- under Section 73 (1) of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994. Penalty of Rs.25,20,163/- was also imposed under Section 78 of the Finance Act, 1994. Interest was also ordered to be paid on the Service Tax amounting to Rs.35,506/-.

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



- i) They had entered into an agreement wherein it is clearly stated that the appellant has to provide manpower recruitment to the service recipient.
- ii) In terms of classification rules and as per terms of the sub-clauses of clause (105) of Section 65, their service income can be classifiable as Manpower Recruitment Service.
- iii) There is no question of differing from the original contract dated 04.01.2012 which was pertaining to selection of service agency for 5 years. Whereas work allocation during the impugned period has been allocated on the basis of P.O issued from time to time. Service requisition and value has been defined in P.O. which has been ultimately required to be classifiable for service tax purpose.
- iv) In original contract dated 21.08.2014, the description of service specifies that "Deployment of the manpower service", and it is mentioned that 25% of service tax is the vendor's liability and 75% of service tax is HCL liabilities. Accordingly, the PO states that it pertains to supply of manpower under the supervision of HCL.
- v) They have carried out their service as per purchase order which specifically spells out the scope of service as manpower supply and their deployment.
- vi) Further, the recipient of service has deposited the service tax, demanded from the appellant, under RCM basis. So demand of service tax again on the same value is not sustainable.
- vii) During the financial year 2014-15, they had issued an Invoice No. BMS/MDM/15-16/001 dated 16.06.2015 to HCL Services Ltd, Ahmedabad regarding Manpower Supply Services provided during March, 2015 to May, 2015 and received payment thereafter. As per Notification No. 30/2012-ST dated 20.6.2012 prior to 31.03.2015, partial service tax was payable by the service recipient and partial service tax was payable by the service provider.
- viii) From 01.04.2015, the service tax receiver is required to pay tax on 100% of taxable value and service tax provider is not required to

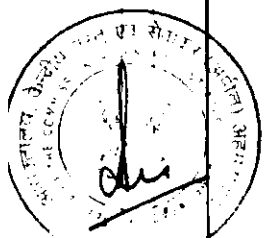


pay tax on the services provided, if he falls under the categories specified. Accordingly, no tax was payable by the service recipient and full tax was payable by service provider in their case.

- ix) They have rightly followed Rule 4 of the Point of Taxation Rules and accordingly discharged the service tax, so demand under Rule 3 is not sustainable and tenable.
- x) Any change in the provision of service tax i.e. Notification No. 7/2015-ST, which shift the service tax liabilities from the service provider to service recipient amounts to change of effective rate of tax, which becomes Nil from the applicable rate of 3.09%.
- xi) Even though Rule 3 of POT Rules applies to the present case, when the service recipient has already deposited 100% of service tax in the month of June, 2015, they were liable for only three months interest only.
- xii) The SCN covers the period from 01.12.2014 to 31.03.2016 and was issued on 18.04.2017. The facts were in the department's knowledge since 2014. Thus, the entire demand is time barred.
- xiii) They have not suppressed any information from the department and there was no willful mis-statement. Therefore, no penalty can be imposed under Section 78 of the Finance Act, 1994.

4. Personal Hearing in the case was held on 12.10.2021 through virtual mode. Shri Vipul Khandhar, CA, appeared on behalf of the appellant for the hearing. He reiterated the submissions made in appeal memorandum as well as in additional written submissions. He relied upon the decision in the case of Kakinada Seaports Ltd Vs. CCE, S.T. & Cus, Visakhapatnam-II reported in 2015 (40) STR 509 (Tri. Bang.)

5. 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. I find that there are two issues involved in the present appeal which are as under :



- (i) Whether service provided by the appellant to the service recipient HCL is Manpower supply service as defined in Rule 2 (1) (g) of the Service Tax Rules, 1994 or otherwise.
- (ii) Whether there was short payment of service tax amounting to Rs.35,506/- by the appellant as a service provider for the month of March, 2015.

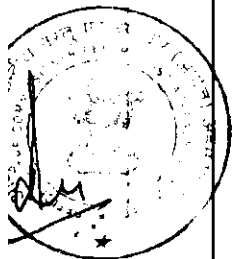
5.1 I find that prior to 01.07.2012, Manpower Recruitment or supply agency service was defined under Section 65 (68) of the Finance Act, 1994. From 01.07.2012, Section 65 of the Finance Act, 1994 ceased to exist and the provisions of declared services and negative list of services came into force. Further, sub-clause (g) of Rule 2(1) was introduced w.e.f 01.07.2012 to define supply of manpower to mean "*supply of manpower, temporarily or otherwise, to another person to work under his superintendence or control*". The issue is, therefore, required to be examined in the context of this definition.

5.2 I find that the impugned order has been passed in the denovo proceedings ordered vide OIA No. AHM-EXCUS-003-APP-014-19-20 dated 08.07.2019 passed by the Commissioner (Appeals), Ahmedabad. In respect of the first issue, the relevant part of the OIA is reproduced as under :

"6.1 I have gone through the Purchase Order No. 7000028017 dated 21.08.2014, invoice dated 15.12.2014, 11.03.2015, 15.06.2015, 07.09.2015, 03.12.2015 and 04.03.2016 with Annexure and prima facie, it seems "Manpower Services".

6.2 The adjudicating authority has given the reference of agreement dated 04.01.2012 only. However, invoices issued for the service held from December, 2014 to March, 2016. The adjudicating authority did not discuss about any agreement or purchase order from January 2014 onwards and even not discussed about the purchase order dated 21.08.2014.

6.3



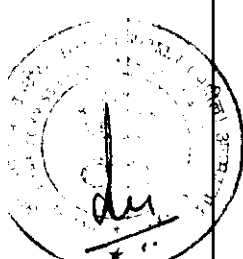
6.4 *Looking into above facts, I find merit consideration in the argument of the appellant. If the appellant paid the service tax in question for the month of March 2015, the recipient is eligible for refund of the amount so paid and to that extent net liability of service tax shall stand neutral, therefore, it is an exercise of revenue neutral. Hence the demand on tax which has already paid does not exist.*

6.5 *In view of the above circumstances, both the facts, (i) nature of services and (ii) revenue neutrality is to be verified properly by the adjudicating authority."*

5.3 As regards the second issue, I find that the OIA (supra) refers to OIA No. AHM-EXCUS-003-APP-267-16-17 dated 23.3.2017 passed earlier in the case of the same appellant wherein the demand and penalty was dropped, but interest was held to be payable. In light of these facts, it was held at para 8 of the OIA dated 08.07.2019 that :-

"In view of the above facts and discussions held in the above paragraph, I remand the case back to verify the fact in fresh in the light of discussion held above and my earlier OIA No. AhM-EXCUS-003-APP-267-16-17 dated 23.3.2017 in the case of M/s Blumax Service."

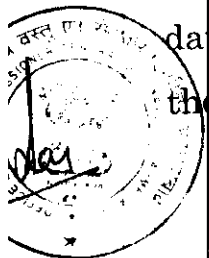
5.4 I find that the appellant was called for a personal hearing by the adjudicating authority on three different dates which was not attended by them. Consequently, the adjudicating authority has proceeded to decide the case ex-parte. The appellant have not raised the issue of natural justice and, therefore, the same is not being dealt with. I find that the appellant was called for a personal hearing on 29.12.2020, 04.01.2021 and 08.01.2021 i.e. the dates for personal hearing were within a time span of 11 days. Apparently, the adjudicating authority was in a hurry to adjudicate the case without even giving reasonable time to the appellant. Considering the prevailing pandemic situation the Government has given many relaxations. Therefore, the adjudicating authority ought to have been more considerate in granting time to the appellant. Be that as it may,



the adjudicating authority could have at least called for a copy of the purchase order from the appellant. This is all the more important because neither the audit officers, who have raised the issue have examined and considered the purchase order before issuing the Show Cause Notice, nor has the adjudicating authority examined and considered the purchase order before passing the impugned order.

5.5 I find that the issue was remanded back specifically for verification of the nature of services as well as revenue neutrality. I find that these aspects have been decided by the adjudicating authority on the basis of the documents available on records. I also find that the adjudicating authority has passed the impugned order without calling for and examining the purchase order which is critical to the issue. The adjudicating authority has clearly ignored the findings recorded in OIA No. AHM-EXCUS-003-APP-014-19-20 dated 08.07.2019 passed by the Commissioner (Appeals), Ahmedabad. At para 6.1 of the said OIA it has been clearly observed that *"I have gone through the Purchase Order No. 7000028017 dated 21.08.2014, invoice dated 15.12.2014, 11.03.2015, 15.06.2015, 07.09.2015, 03.12.2015 and 04.03.2016 with Annexure and prima facie, it seems 'Manpower Services'".* In spite of this the adjudicating authority has neither examined the purchase order nor has he considered the findings in the said OIA before passing the impugned order. I further find that the findings of the adjudicating authority in the impugned order regarding the issue of revenue neutrality have been arrived at without considering the directions contained in OIA dated 08.07.2019. I am of the considered view that the issue should not to have been decided without carrying out the verification ordered in the remand proceedings. The adjudicating authority has committed judicial indiscipline in as much as he had not followed the directions of the Commissioner (Appeals).

6. I further find that the adjudicating authority has wrongly interpreted that the demand of service tax amounting to Rs.35,506/- has been set aside by the Commissioner (Appeals), Ahmedabad vide OIA No. dated 08.07.2019. This issue too was remanded back for deciding afresh by the adjudicating authority in light of OIA No. AHM-EXCUS-003-APP-267-




16-17 dated 23.3.2017. This indicates that the impugned order has been passed without application of mind.

7. In view of the above discussions, the order passed by the adjudicating authority needs to be remanded back to undertake the verification ordered in OIA No. AHM-EXCUS-003-APP-014-19-20 dated 08.07.2019 before adjudicating the case. The appellant is also directed to submit the relevant documents and appear before the adjudicating authority.

8. Accordingly, the impugned order is set aside and the appeal of the appellant is allowed by way remand.


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

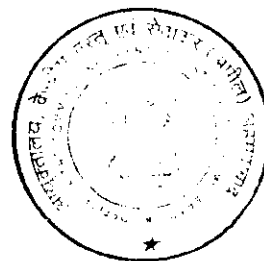
The appeal filed by the appellant stands disposed off in above terms.


(Akhilesh Kumar)
Commissioner (Appeals)

Attested:

Date: .11.2021.


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



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Appellant

The Assistant Commissioner,
CGST & Central Excise,
Division- Mehsana
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.

