



**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 : 20211264SW000000AF29**

**स्पीड पोस्ट**

- क फाइल संख्या : File No : GAPPL/COM/STP/1377/2021 **15047 705051**
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-003-APP-73/2021-22**  
 दिनांक Date : **09-12-2021** जारी करने की तारीख Date of Issue 13.12.2021  
 आयुक्त (अपील) द्वारा पारित  
 Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. **Kalol/DC/D.Khatik/30/ST/2020-21** दिनांक: **09.02.2021**  
 issued by Deputy Commissioner, CGST & Central Excise, Division Kalol, Gandhinagar  
 Commissionerate
- घ अपीलकर्ता का नाम एवं पता Name & Address of the **Appellant / Respondent**

M/s Shah Alloys Ltd.  
 2221/2222, Shah Industrial Estate,  
 Sola-Kalol Road, Taluka-Kalol,  
 Gandhinagar

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, 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 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 ईए-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-BE 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.

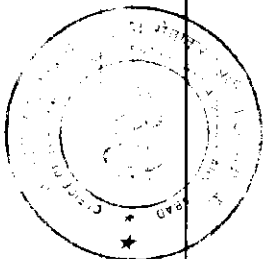
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 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 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.

- (50) 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.

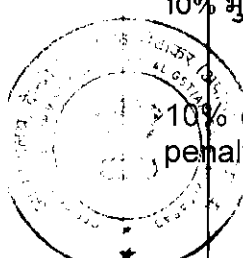
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

- (cxxxiii) amount determined under Section 11 D;
- (cxxxiv) amount of erroneous Cenvat Credit taken;
- (cxxxv) 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."



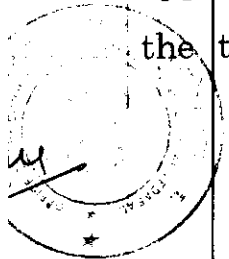
ORDER-IN-APPEAL

The present appeal has been filed by M/s. Shah Alloys Ltd, 2221/2222, Shah Industrial Estate, Sola-Kalol Road, Taluka : Kalol, District : Gandhinagar (hereinafter referred to as the appellant) against Order in Original No. Kalol/DC/D.KHATIK/30/ST/2020-21 dated 09-02-2021 [hereinafter referred to as "*impugned order*"] passed by the Deputy Commissioner, CGST, Division- Kalol, Commissionerate : Gandhinagar [hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case is that the appellant is holding Service Tax Registration No. AADCS0474LST003 as provider of Legal Consultancy Service and recipient of GTA service, Business Auxiliary Service, Banking & Other Financial Service, Manpower Recruitment/Supply Agency service, Legal Consultancy Service. During the course of CERA audit of Service Tax Range of Kalol Division for the period F.Y. 2012-13, it was observed that the appellant had shown Repair and Maintenance expenses in the statement of Profit and Loss for the year ending 31.03.2013 as below :

| <u>Repair and Maintenance</u> | (Rs.)         |
|-------------------------------|---------------|
| To Factory Building-          | 28,05,315/-   |
| To plant and machinery        | 1,41,07,656/- |
| To others                     | 81,79,060/-   |

In terms of Section 65B (54) of the Finance Act, 1994, Works Contract Service covers repair and maintenance service as taxable service and accordingly it appeared that the amount of Rs.2,50,92,031/- incurred by the appellant on repair and maintenance activities during the period from 01.07.2012 to 31.03.2013 was classifiable as Works Contract service. In view of Notification No. 30/2012-ST dated 20.6.2012, it appeared that the appellant was required to pay service tax on 50% of the total expenditure for repair and maintenance expenses covered



under Works Contract service on reverse charge basis. This led to non levy of service tax amounting to Rs.10,10,932/-

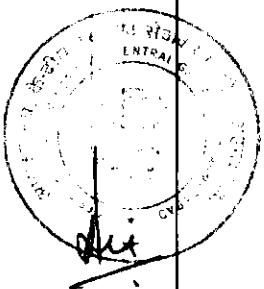
2.2 The appellant was, therefore, issued a SCN bearing No. V.ST/15-134/Dem/OA/14 dated 22.12.2014 wherein it was proposed to :

- i) Classify the expenses incurred on repairs and maintenance amounting to Rs.2,50,92,031/- under Works Contract Service in terms of Section 65B (54) of the Finance Act, 1994;
- ii) Demand and recover service tax amounting to Rs.10,10,932/- under Section 73 (1) of the Finance Act, 1994 by invoking the extended period of limitation;
- iii) Charge and recover interest under Section 75 of the Finance Act, 1994;
- iv) Impose penalty under Section 76, 77 (1) (a) and 78 (1) of the Finance Act, 1994.

3. The said SCN was adjudicated vide the impugned order and the demand for service tax was confirmed along with interest. Penalty was also imposed under Section 77 (1) (a) and 78 (1) of the Finance Act, 1994.

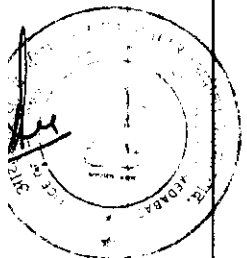
4. Being aggrieved with the impugned order, the appellant has filed the instant appeal on the following grounds :

- i. There is a gross violation of the principles of natural justice in the adjudication process resulting in the impugned order. They were not afforded the opportunity of personal hearing and therefore, the order passed ex-parte deserves to be quashed and set aside.
- ii. They had filed reply to the SCN vide letter dated 7/9-01.2015 and it was for the first time the personal hearing was scheduled in January-February, 2021 and three alternate dates were communicated vide letter dated 25.01.2021 which was served to them on 29.01.2021. The first date for personal hearing fell on

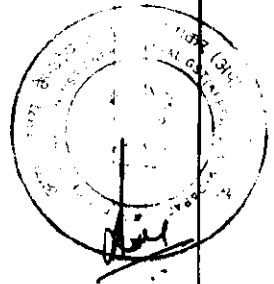


29.01.2021 itself and therefore, they were effectively given only two alternate dates for hearing. They had through their advocates confirmed 08.02.2021 for personal hearing and requested for sending link to their advocates. However, they had not received the link and therefore, they could not send the same to their advocates. Though no link was communicated for the personal hearing, the adjudicating authority has concluded the adjudication ex-parte on a specious observation that there was no response in regard to the opportunity for personal hearing.

- iii. Personal hearing on 08.02.2021 could not be attended by them only because link for joining the virtual hearing was not sent from the office of the adjudicating authority. A letter dated 09.02.2021 was submitted by their advocates putting this fact on record.
- iv. Principles of natural justice has also been violated as their relevant and weighty submissions have not been considered at all and no ground or reason is given for not accepting their submissions and explanation.
- v. A perusal of their letter dated 7/9.01.2015 shows that detailed submissions were made explaining how the ingredients of works contract service were not satisfied in the present case and also that payments were made to independent labour and job workers, some of whom have also paid service tax as BAS. While the gist of their submission is recorded in para 10 of the impugned order, the same have not been considered while passing the impugned order.
- vi. They have made a total payment of Rs. 1,41,07,656/- to various job workers during the year 2012-13 and this amount is debited to repairing of plant and machinery because job workers have undertaken various processes on machinery, equipment and spares sent by them. The movement of such machinery, spares etc. was in accordance with the Central Excise Rules and appropriate challans were also issued. Such job work was treated as BAS by the job workers and service tax was also discharged by them.



- vii. In job work transaction also, no works contract service was involved because no transfer of property in goods involved in such job work has taken place. The job work for which they had made payment of Rs.1,41,07,656/-, is therefore, not chargeable to service tax.
- viii. They had paid an amount of Rs.28,05,315/- to various labours and masons who were hired on piecemeal basis and this amount also included charges paid by them for hiring machines and equipment like cement concrete mixer, breaker machine etc. The labour and mason were hired from the open market and charges paid for repairing factory building.
- ix. For annual maintenance contracts (AMC) they had paid Rs.10,49,055/-. This amount was paid for maintenance of computers, printers, weighing machine etc. The AMC charges were not in the nature of any value of any works contract service and on the contrary, AMC being a separate service, the concerned service providers have paid service tax on the AMC charges.
- x. Rs.59,065/- was also paid as Gas Tanker expenses as they had purchased two Gas Tankers for bringing into the factory inputs like oxygen, nitrogen and argon gas/liquid. These expensed were not in the nature of works contract service.
- xi. They had paid Rs.52,715/- as Scooter expenses and Rs.69,83,831/- as well as Rs.34,393/- towards Tractor, JCB and Truck maintenance. While purchasing various spares for JCB, tractor etc. these payments were made and certain charges have also been made as charges while replacing and repairing such spares of the above vehicle and machinery. The details shown in the ledger indicates the nature of activities for which the payments were made. Therefore, no service tax as works contract was chargeable.
- xii. The proceedings are barred by limitation and the Deputy Commissioner had no jurisdiction to demand service tax for the period from July, 2012 to March, 2013 on the basis of SCN initiated in December, 2014. The invocation of extended period

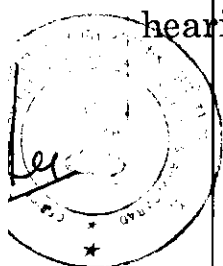


has been upheld in the impugned order without even deciding whether there was suppression of facts or willful mis-statement or any such ill intention on their part.

- xiii. The CERA auditors have noticed all details of service tax from their audited books of accounts and this it is a case where the issue raised was based on details clearly and fully recorded on their books and accounts. No extra efforts were made by the audit officers to dig out the facts about the transactions in question because they were clearly and openly disclosed in their books.
- xiv. The proceedings are even otherwise impermissible because the whole exercise is revenue neutral. If any service tax was liable to be paid under the reverse charge mechanism, they would be legally entitled to cenvat credit of the same. They rely upon the decision of the Hon'ble Supreme Court in this regard.
- xv. Action of imposition of penalty is also bad in law inasmuch as there is no violation of any nature committed by them. There is also no specific reason or ground in the impugned order for imposing penalty.
- xvi. The provisions of Section 75 are also not attracted as there is no short levy or non levy or non payment of service tax and hence the impugned order in this regard is without authority of law.

5. Personal Hearing in the case was held on 28.10.2021 through virtual mode. Shri Amal Dave and Shri Sudhanshu Bissa, Advocates, appeared on behalf of the appellant for the hearing. They stated that the case was decided ex-parte and they were not given opportunities for personal hearing. They reiterated the submissions made in appeal memorandum.

6. 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.

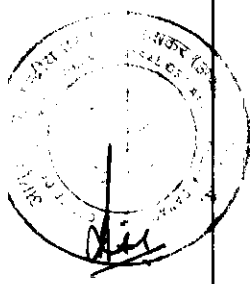


6.1 I find that the appellant have at the outset challenged the impugned order on the grounds of violation of the principles of natural justice. I find that vide letter dated 25.01.2021, the appellant was given personal hearing on three dates 29.01.2021, 03.02.2021 and 08.02.2021. In this regard, I find that the Hon'ble High Court of Gujarat had, in the case of Regent Overseas Pvt Ltd. Vs. UOI – 2017 (6) GSTL 15 (Guj) held that *"It is not permissible for the adjudicating authority to issue one consolidated notice fixing three dates of hearing, whether or not the party asks for time, as has been done in the present case"*, the relevant part of the said judgment is reproduced as below :-

"11. Thus, by virtue of the provisions of sub-section (2) of Section 33A of the Act, when a personal hearing is fixed, it is open to a party to seek time by showing sufficient cause and in such a case, the adjudicating authority may grant time and adjourn the hearing by recording the reasons in writing. However, in view of the proviso thereto not more than three such adjournments can be granted. On a plain reading of sub-section (2) of Section 33A of the Act and the proviso thereto, what the same envisages is fixing a date of hearing and in case if a party asks for time and makes out sufficient cause, then to adjourn the hearing. Since the number of such adjournments is limited to three, the hearing would be required to be fixed on each such occasion, and on every occasion when time is sought and sufficient cause is made out, the case would be adjourned to another day. However, the adjudicating authority is required to give one date at a time and record his reasons for granting adjournment on each occasion. It is not permissible for the adjudicating authority to issue one consolidated notice fixing three dates of hearing, whether or not the party asks for time, as has been done in the present case. Thus, apart from the fact that the notice of hearing has not been served in the manner contemplated under Section 37C of the Act, the notice itself suffers from a legal infirmity inasmuch as it fixes three dates of hearing at a time, which is not in consonance with the proviso to Section 33A of the Act.

12. Another aspect of the matter is that by the notice for personal hearing three dates have been fixed and absence of the petitioners on those three dates appears to have been considered as grant of three adjournments as contemplated under the proviso to sub-section (2) of Section 33A of the Act. In this regard it may be noted that sub-section (2) of Section 33A of the Act provides for grant of not more than three adjournments, which would envisage four dates of personal hearing and not three dates, as mentioned in the notice for personal hearing. Therefore, even if by virtue of the dates stated in the notice for personal hearing it were assumed that adjournments were granted, it would amount to grant of two adjournments and not three adjournments, as grant of three adjournments would mean, in all four dates of personal hearing."

6.2 I find that the above judgment is squarely applicable to the facts of the present case inasmuch as the adjudicating authority has vide a



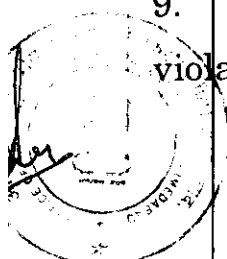
single letter fixed three dates for personal hearing, which cannot be considered as three opportunities of personal hearing. Further, three adjournments as contemplated in Section 33A of the Central Excise Act, 1944 have also not been granted to the appellant.

7. I further find that the appellant had vide letter dated 04.02.2021 informed the adjudicating authority that their advocates would be attending the virtual hearing on 08.02.2021 and requested for link to be sent for the same. The advocate for the appellant also informed the adjudicating authority vide their letter dated 09.02.2021 that as the hearing could not take place on 08.02.2021 another date may be fixed. However, I find that none of these communications have been taken on record nor these facts recorded in the impugned order.

7.1 In view of these facts I am satisfied that the principles of natural justice have not been adhered to by the adjudicating authority while passing the impugned order inasmuch as the appellant was not given the opportunity of personal hearing and neither has three adjournments as contemplated in Section 33A of the Central Excise Act, 1944 been granted to the appellant.

8. I also find merit in the contention of the appellant that the adjudicating authority has not given his findings on any of the submissions made by the appellant in their defence. A few selective reference has been made to the submission of the appellant in the impugned order. However, the substantial submissions of the appellant on the merits of the issue have neither been countered or accepted. This clearly indicates that the impugned order is a non speaking order. Therefore, even on this count, the impugned order deserves to be set aside.

9. I am, therefore, of the considered view that there has been a violation of the principles of natural justice. Therefore, I remand back

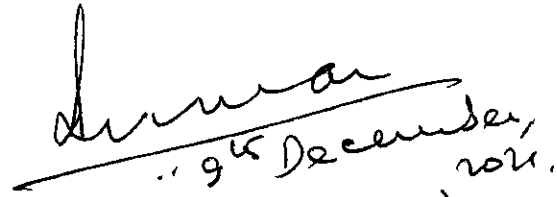


the matter to the adjudicating authority for deciding the matter afresh after granting the appellant the opportunity of personal hearing and thereafter pass a speaking order considering the submissions of the appellant.


10. Accordingly, the impugned order is set aside with the above directions and the appeal of the appellant is allowed by way remand.

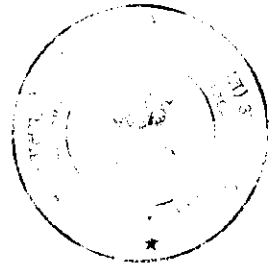
11. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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

  
 9<sup>th</sup> December, 2021.  
 ( Akhilesh Kumar )  
 Commissioner (Appeals)  
 Date: .12.2021.

Attested:

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



**BY RPAD / SPEED POST**

To

M/s. Shah Alloys Ltd,  
 2221/2222, Shah Industrial Estate,  
 Sola-Kalol Road,  
 Taluka : Kalol,  
 District : Gandhinagar

Appellant

The Deputy Commissioner,  
 CGST & Central Excise,  
 Division- Kalol  
 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.