



सत्यमेव जयते

आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeals Ahmedabad Commissionerate
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आज़ादी का
अमृत महोत्सव

By Regd. Post

DIN No.: 20230164SW000000DAB9

(क)	फाइल संख्या / File No.	GAPPL/COM/STP/1089/2022-APPEAL / 2022 - 22
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-101/2022-23 and 27.01.2023
(ग)	पारित किया गया / Passed By	श्री अखिलेश कुमार, आयुक्त (अपील) Shri Akhilesh Kumar, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	27.01.2023
(ङ)	Arising out of Order-In-Original No. PLN-AC-STX-45/2021-22 dt. 21.03.2022 passed by the Deputy Commissioner, CGST, Division-Palanpur, Gandhinagar Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Ashikane Haq Haj Umrah Tours [Prop. Sherali Daud Palsaniya], Mujahidpura Vas, Rasulpur, Siddhpur, Patan - 384290

कोई व्यक्ति इस अपील-आदेश से असंतोश अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील अथवा पुनरीक्षण आवेदन प्रस्तुत कर सकता है, जैसा कि ऐसे आदेश के विरुद्ध हो 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 :-

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 :-

(क) 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।

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.



(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 मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

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।

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

(घ) 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 वाद में वित्त अधिनियम (नं 2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

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.

(2) 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.

(3) 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.

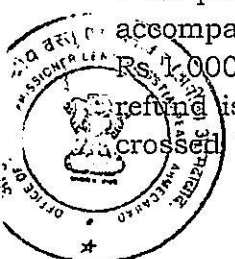
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 :-

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

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 above para.

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 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 शुल्क अधिनियम 1970 यथा संबोधित की अनुसूची -1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रू 6.50 पैसे 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) एके प्रति अपीलो 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)।

- (1) खंड (Section) 11D के तहत निर्धारित राशि;
- (2) लिया गलत सेनवैट क्रेडिट की राशि;
- (3) 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:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

(6)(i) 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."



अपीलियआदेश / ORDER-IN-APPEAL

The present appeal have been filed by M/s. Ashikane Haq Haj Umrah Tours, 94, Samartha Complex, Sidhpur, Tal:Sidhpur, District: Patan, PIN – 384151 [current address at Proprietor Sherali Daud Palsaniya, Mujahidpura Vas, At: Rasulpur, Taluka: Sidhpur, District: Patan – 384290] (hereinafter referred to as the 'appellant') against the Order – In – Original No. PLN-AC-STX-45/2021-22 dated 21.03.2022 (hereinafter referred to as the 'impugned order') passed by the Assistant Commissioner, Central GST, Division: Palanpur (hereinafter referred to as the 'adjudicating authority'). The appellant is engaged in providing Tour Operator Services and held Service Tax Registration No. AQRPP0336RSD001.

2. Based on the data received from the Central Board of Direct Taxes (CBDT), it was observed that there were discrepancies in the income reported in the Income Tax Returns (ITR-5) and Form 26AS of the appellant for the Financial Years 2015-16 and 2016-17 when compared with their ST-3 Returns for the said period. For conducting verifications in the matter, the appellant were issued letters dated 28.08.2019, 17.10.2019, 26.11.2019 and Summon dated 26.05.2020. However, they did not submit the required details. The appellant had filed ST-3 returns for the F.Y. 2015-16 only and no returns were filed for the FY 2016-17. Considering the activities undertaken by the appellant as "service" under Section 65 B(44) of the Finance Act, 1994, the liability of service tax was determined on the basis of value of "sales of services" shown in the ITR-5 for the FY 2015-16 and FY 2016-17 as under:

Sr. No.	Details	Year 2015-16 (In Rs.) @ 14.5%	Year 2016-17 (In Rs.) @ 15%	2017-18 (in Rs.) @15 %
1.	Total Income as per ITR-5	1,10,00,000/-	1,08,44,920/-	--
2.	Income on which Service Tax paid	00	00	--
3.	Difference of Value	1,10,00,000/-	1,08,44,920/-	--
4.	Service Tax along with Cess	15,95,000/-	16,26,738/-	--
	Grand Total (Rs.)	32,21,738/-		

2.1. The appellant were issued a Show Cause Notice No. AR-Sidhpur/Third Party Verif/Sherali/2019-20 dated 10.06.2020 (in short SCN) proposing demand of Service tax amounting to Rs.32,21,738/- under proviso to sub-Section (1) of



Section 73 of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994. Penalties under Section 76, Section 77(2), Section 77(3)(c) and Section 78 of the Finance Act, 1994 were also proposed in the SCN.

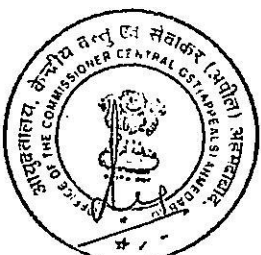
2.2. The SCN was adjudicated vide the impugned order wherein the demand of Rs. 30,94,417/- were confirmed under proviso to Section 73 (1) of the Finance Act, 1994 along with interest under Section 75 of the Act. Penalties of Rs. 10,000/- each were imposed under Section 77(2) and Section 77(3)(c) of the Finance Act, 1994. Further, penalty equivalent to demand confirmed was imposed under Section 78 of the Finance Act, 1994.

3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal on following grounds:

i) They are registered under service tax under the category of Tour Operator Services. They are engaged in providing tours related to Haj and Ziyarat. Their tax consultant based in Siddhpur had given advice that the consideration received for outbound tour services are not liable for service tax based on various judicial pronouncements. Hence, they were not liable to pay service tax. They rely upon following two Judgments of CESTAT, Mumbai:

- Atlas Tours & Travels Pvt. Ltd. Vs. Commissioner of Service Tax, Mumbai [Dated 15th January, 2015] (Judgment given on issue of service tax liability for outbound tours of Haj-Ummrah to Mecca and Madina)
- Akbar Travels of India Pvt. Ltd. Vs Commissioner of Central Excise, Mumbai [Dated 28th July, 2016] (Judgment given on issue of service tax liability for Holy Haj Pilgrimage to Mecca)

It has been held in the above judgements that where the assessee is engaged in tour operator services, and tax is demanded by assessee in respect of payment received for rendering on outbound tour, such service is not taxable and assessee is not liable to pay tax on that service. They were under bonafide belief that service tax is not leviable on outbound tours.



(ii) Their authorized representative have given advice that these judgements are applicable for service tax law which was applicable till June, 2012 because vide Notification No. 28/2012-Service Tax dated 20.06.2012, Place of Provision of Services Rules, 2012 were introduced. As per Rule 8 of Place of Provision of Service Rules, 2012, where the location of provider of service as well as that of the recipient of service is in the taxable territory, Place of Provision of service shall be the location of the recipient of service.

(iii) In cases where the tour operator organizes tour for person located in India, on principal to principal basis, then service tax shall be leviable in India in terms of Rule 8 of Place of Provision of Service Rules, 2012 on the said transaction. The abatement percentage amended from time to time are as under:-

DESCRIPTION OF TAXABLE SERVICES	ABATEMENT	APPLICABLE FROM
Services by Tour Operator (in relation to package tour)	75 %	1 st July, 2012 to 31 st March, 2016
Services by Tour Operator (in relation to package tour)	70%	1 st April, 2016 to 21 st January, 2017
Services by Tour Operator (in relation to package tour)	40%	22 nd January, 2017 to 30 th June, 2017

(iv) They were providing package tour services to tourists and hence they were eligible for abatement during the relevant period. They were under bonafide belief that service tax is not leviable on outbound tours and hence they did not charge service tax from the tourists. They submit sample copies of invoices in support of their claim.

(v) The demand is time barred as there was no suppression of facts with intention to evade revenue. It may be noted that we have duly recorded the receipts from tour operating services in our books of account. Moreover, we had bonafide belief that service tax is not applicable. There are number of cases in which it has been held that if there is bona fide belief doubt about chargeability of service tax



extended period of limitation would not apply. Indian Institute of Chemical Technology v. CCE (2009) 26 VST 198 (CESTAT). Hence, we strongly object the demand raised beyond one year, as same is not sustainable in law. -

(vi) Moreover, penalty is not imposable as we had bona fide belief about non taxability. If there was genuine interpretational dilemma about taxability and classification of service, penalty can be set aside-Vishal Traders v. CCE (2010)24 STT 260 (CESTAT) * Canara Bank v. CCE (2010) 26 STT 237 (CESTAT).

(vii) The Learned Assistant Commissioner has further erred in calculating service tax liability without giving prescribed abetment in spite of knowing that assessee is engaged in tour operator business.

(viii) On the facts and circumstances of the case and inlaw, the Assistant Commissionerought not to have imposed penalty u/s 77(2) of the Act of Rs.10000/-, u/ s 77(3)(c) of the Act for Rs.10000/- and u/s 78 of the Act of Rs 30,94,417/-. The Assistant Commissioner haserroneously levied simultaneous penalty under Section 77 & Section 78 of the Act.

4. Personal hearing in the case was held on 09.01.2023. Shri Darshan A. Shah, Chartered Accountant, appeared on behalf of the appellant. He submitted a list of sample document for Haj/ Umrah package during hearing.He re-iterated submissions made in appeal memorandum.

5. I have carefully gone through the facts of the case, the impugned order and the submissions made by the appellant, both written as well as oral. The issue to be decided in the case is whether the impugned order passed by the adjudicating authority, confirming the demand of service tax amounting to Rs. 30,94,417/- alongwith interest and imposing various penalties, in the facts and circumstances of the case is legal and proper or otherwise. The demand pertains to the period F.Y. 2015-16 and F.Y. 2016-17.



6. It is observed from the case records that the appellant are engaged in tour operator service for which they had obtained service tax registration on 15.06.2015. It is further observed that they had filed ST-3 Return for F.Y. 2015-16 only and had not paid any taxes. They did not file any return for F.Y. 2016-17. It is further observed that the provision of taxable value of the appellant were made known to the department through the ITR data provided by the Central Board of Direct Taxes (CBDT). The appellant were asked to submit various documents by the department but they failed to respond. They also did not respond to the Summons issued by the department. Thereafter, their liability was determined on the basis of the Income shown in the ITR/Form 26 AS at the full rate and SCN was issued to them. The appellant had in response to the SCN submitted certain documents before the adjudicating authority and also a Challan dated 02.07.2020 for Rs. 1,27,321/- which was taken into consideration towards the discharge of tax liability and the demand was re-quantified at Rs. 30,94.417/-.

6.1. It is further observed that the appellant have not contested the taxable value of the services provided by them. Further, the department has also accepted that the appellant have provided services under the category of Tour Operator Service. It is also observed that the appellant have also accepted that the activities undertaken by them are taxable under the Finance Act, 1994. They have, in the appeal memorandum, contended that they had provided services as 'Package Tour' under the category 'Tour Operator Service' which was eligible for abatement at different rates during the relevant period. I find it relevant to refer to Notification No. 26/2012-Service Tax, dated 20.06.2012 issued from F.No.334/1/2012-TRU, relevant portions of which are reproduced below :

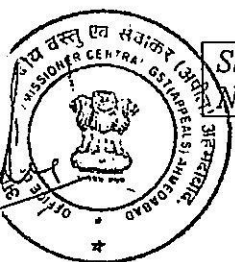
*Government of India Ministry of Finance
(Department of Revenue)*

Notification No. 26/2012- Service Tax

New Delhi, the 20 th June, 2012 G.S.R.... (E). -

In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Act), and in supersession of notification number 13/2012- Service Tax, dated the 17 th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 211 (E), dated the 17 th March, 2012, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable service of the description specified in column (2) of the Table below, from so much of the service tax leviable thereon under section 66B of the said Act, as is in excess of the service tax calculated on a value which is equivalent to a percentage specified in the corresponding entry in column (3) of the said Table, ...

Sl. No.	Description of taxable service	Percentage	Conditions



1	2	3	4
...
	Services by a tour operator in relation to,- (i) a package tour		
	(ii) a tour, if the tour operator is providing services solely of arranging or booking accommodation for any person in relation to a tour		
	(iii) any services other than specified at (i) and (ii) above.		
	(iii) any services other than specified at (i) and (ii) above.		

Explanation. - A. For the purposes of exemption at Serial number 1 -...

2. For the purposes of this notification, unless the context otherwise requires,-

a. "chit" means a transaction whether called chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical installments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount,

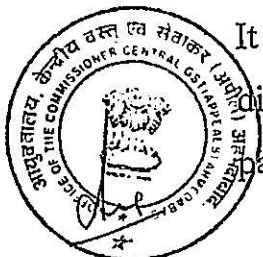
b. "package tour" means a tour wherein transportation, accommodation for stay, food, tourist guide, entry to monuments and other similar services in relation to tour are provided by the tour operator as part of the package tour to the person undertaking the tour,

c. "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours,

It is observed that the services provided by the appellant have been claimed to fall under the definition of 'Package Tour' and by virtue of the above notification, they appear to be eligible for abatement as per Sr.No.11(i) of the table of the Notification No. 26/2012-ST, Dated 20.06.2012 during the relevant period. The appellants have also provided a Statement wherein, considering the abatement available during the relevant time, the tax liability have been determined at Rs. 9,40,723/-. They have further contested the demand on limitation as well as the imposition of penalty.

7. It is also observed from the impugned order that the adjudicating authority has not discussed the nature of services provided by the appellant and confirmed the demand merely on the basis of Income Tax data. It is apparent from the records that the appellant had, during the relevant period, provided Tour Operator Service.

It is also observed that the said service is taxable under various heads for which different rates of taxes have been prescribed. Hence, I find that the impugned order passed by the adjudicating authority is a non-speaking order, issued



indiscriminately, and has been issued in violation of principles of natural justice. I find that the appellant is not disputing the tax liability, but has disputed the quantification based on abatement claimed for Tour Package Service. The appellant have submitted certain documents in evidence for that during the hearing. They were not perused by the adjudicating authority before. Further, these documents are sample documents only. Hence, the liability of the appellant have to be determined after examining the claims for abatement and examination of all the documents. Accordingly, I am of the considered view that the matter needs to be remanded back to the adjudicating authority to examine the claims of the appellant including those of limitation and pass a reasoned order after following the principles of natural justice. The appellant are also directed to submit all the documents in support of their claims for providing Tour Package Service.

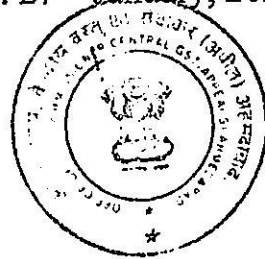
8. The appeal filed by the appellant is allowed by way of remand to the adjudicating authority who shall pass a reasoned order after following natural justice.

9. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stands disposed of in above terms.

Attested:

(Somnath Chaudhary)
Superintendent (Appeals),
CGST, Ahmedabad.

Akhil Kumar
(Akhil Kumar)
Commissioner (Appeals)
Date: 27th January, 2023



BY RPAD / SPEED POST

To
Ashikane Haq Haj Umrah Tours,
94, Samartha Complex,
Sidhpur, Tal: Sidhpur,
District: Patan,
Pincode – 384151

Proprietor - Sherali Daud Palsaniya,
Mujahidpura Vas, At: Rasulpur,
Taluka: Sidhpur,
District: Patan – 384290

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Principal Commissioner, CGST, Commissionerate - Gandhinagar.
3. The Deputy/Assistant Commissioner, Central GST Division - Palanpur,
Commissionerate : Gandhinagar.
4. The Assistant Commissioner (System), CGST, Appeals, Ahmedabad. (for
uploading the OIA)
5. Guard File.
6. P.A. File.



