



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 SPEED POST**

DIN:- 20230264SW0000222ADF

(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/1154/2022-APPEAL / 8313-12
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-112/2022-23 and 13.02.2023
(ग)	पारित किया गया / Passed By	श्री अखिलेश कुमार, आयुक्त (अपील) Shri Akhilesh Kumar, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	15.02.2023
(ङ)	Arising out of Order-In-Original No. 25/AC/DEMNAD/2021-22 dated 15.02.2022 passed by the Assistant Commissioner, CGST, Division-Mehsana, Gandhinagar Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Ohm Savinay Transport Co., 13/14, Vikash Chambers, Ramosana Jakat Naka, Mehsana Industrial Estate, Mehsana, Gujarat-384002

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:-

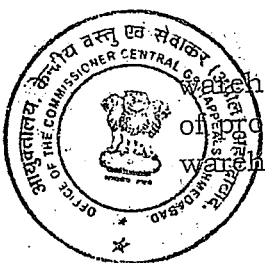
**Revision application to Government of India:**

(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, 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 :-

(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 प्रकिया 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 बाद 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.

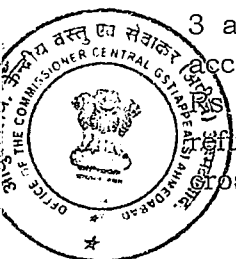
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 2<sup>nd</sup> माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद-380004।

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 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 संशोधित 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।

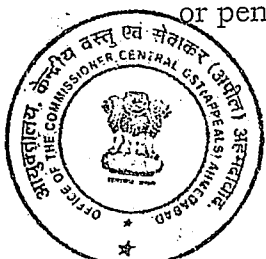
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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



अपीलिय आदेश / ORDER-IN-APPEAL

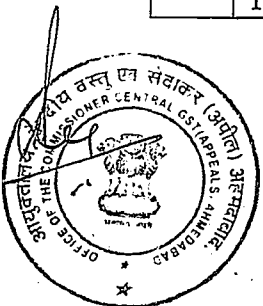
The present appeal has been filed by M/s. Ohm Savinay Transport Co., 13/14, Vikash Chamber, Ramosana Jakat Naka, Mahesana Industrial Estate, Mehsana, Gujarat - 384002 (hereinafter referred to as the appellant) against Order in Original No. 25/AC/DEMAND/2021-22 dated 15.02.2022 [hereinafter referred to as "*impugned order*"] passed by the Assistant Commissioner, CGST, Division : Mehsana, Commissionerate : Gandhinagar [hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case are that the appellant were holding Service Tax Registration No. AAAFO2810NST001 for providing taxable services. As per the data contained in Income Tax Returns (ITR-5) and Form 26AS (TDS) data of the appellant for the period F.Y.2015-16 and F.Y.2016-17, which were received from the Income Tax department, there were discrepancies in the total income from services when compared with their Service Tax Returns (ST-3). Accordingly, letters dated 08.05.2020, 15.06.2020 and 02.07.2020 were issued through e-mail to the appellant calling for the details of services provided during the period F.Y.2015-16 and F.Y.2016-17. The appellants failed to reply to the queries. It was observed that the nature of service provided by the appellant were covered under the definition of 'Service' as per Section 65 B(44) of the Finance Act, 1994 (FA,1994), and their services were not covered under the 'Negative List' as per Section 66D of the FA,1994. Further, their services were not exempted vide the Mega Exemption Notification No.25/2012-S.T dated 20.06.2012 (as amended).

3. The Service Tax liability of the appellant for the F.Y.-2015-16 and F.Y. 2016-17 was determined on the basis of value of 'Sales of Services' shown in the ITR-5 and Form 26AS for the relevant period provided by the Income Tax department as per details below :

Table

Sr. No	Period (F.Y.)	Differential taxable value as per Income Tax data (in Rs.)	Rate of Service Tax including cess	Service Tax liability (In Rs.)
1	2015-16	2,51,50,007/-	14.5 %	36,46,751/-
2	2016-17	0	15 %	0
	Total	2,51,50,007/-		36,46,751/-



3. The appellant was issued a Show Cause Notice vide F.No. V.ST/11A-210/OHM/2020-21 dated 18.08.2020 (in short 'SCN') wherein it was proposed to:

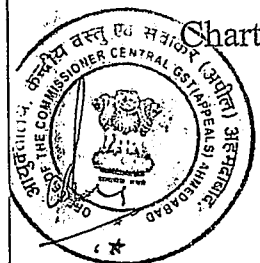
- Demand and recover service tax amounting to Rs.36,46,751/- under the proviso to Section 73 (1) of the Finance Act, 1994 alongwith Interest under Section 75 of the Finance Act,1994 ;
- Impose penalty under Section 77(2) , 77C and 78 of the Finance Act, 1994;

4. The SCN was adjudicated vide the impugned order wherein the demand of service tax amounting to Rs. 36,46,751/- was confirmed under Section 73(1) of the Finance Act, 1994. Penalty amounting to Rs. 36,46,751/- was imposed under Section 78 of the Finance Act, 1994 with option for reduced penalty under proviso to clause (ii). Penalty of Rs.10,000/- was imposed under Section 77 (2) of the Finance Act, 1994 and Penalty of Rs.200/- per day till the date of compliance or Rs.10,000/- (whichever is higher) was imposed under the provisions of Section 77 C of the Finance Act, 1994.

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

- The SCN was received by them on 24.05.2022, i.e after issuance of the impugned order. They had also not received any of the letters issued to them as mentioned in the impugned order.
- The demand was confirmed under Section 73(1) of the Finance Act,1994 alongwith interest and penalty entirely on the basis of data received from Income Tax department without conducting any inquiry.
- The nature of services carried out by them during the F.Y. 2015-16 and F.Y.2016-17 were exempted either under Section 66D of the FA,1994 or by virtue of Notification No. 30/2012-ST dated 20.06.2012 read with Rule 2(1)(d) and accordingly, no service tax liability can be fastened on the appellant.

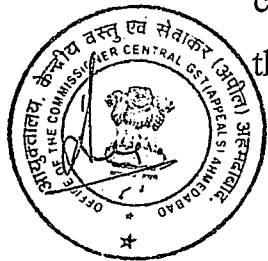
6. Personal Hearing in the case was held on 10.01.2023, Shri Rahul Patel, Chartered Accountant, appeared on behalf of the appellant for the hearing. He



submitted a written submission during the hearing and reiterated the submissions made in the appeal memorandum as well as in the additional written submission.

6.1 In the additional written submissions the appellants have inter-alia submitted that :

- The demand of Service Tax amounting to Rs.36,46,751/- was confirmed only on the basis of data received from income Tax department without conducting any verification. It was not ascertained as to what kind of services were performed by the appellant and whether the same was liable for payment of service tax. Further, the applicability of Section 65B(44), Section 66B in applicability of Section 66D, Valuation Rules and applicability of Notification No.25/2012-ST; Notification No.26/2012 and Notification No.33/2012 were not examined. Hence, the inquiry authority has not discharged the onus to prove that the amount of Rs.2,51,50,007/- shared by the CBDT was attributable to value of services liable for payment of service tax. In support of their contention they relied the following decisions :
  - Decision of the Hon'ble Tribunal, New Delhi in the case of Deltax Enterprise Vs CCE – 2018(10) GSTL 392;
  - Decision of the Hon'ble Tribunal, Allahabad in the case of Go Bindas Entertainment Pvt.Ltd. Vs CST – 2019 (27) GSTL 397.
  - Decision of the Hon'ble Tribunal in the case of Kush Constructions Vs CGST – 2019 (24) GSTL 606 (Tri-All).
- During the period F.Y.2015-16 and F.Y.2016-17 they were engaged in the business of transportation of goods by road through their fleet of vehicles, They had also submitted copies of Registration Certificates of the vehicles used by them for transportation.
- They submitted copies of Income Tax returns for the F.Y.2015-16, Balance Sheet for the F.Y.2015-16, Profit and Loss account for the F.Y.2015-16, Trading account for the F.Y. 2015-16 and Form 26AS for the F.Y.2015-16.
- They reiterated that the services of 'transportation of goods by road' carried out by them are exempted by virtue of clause (p) of Section 66D of the FA,1994.



- 7
- They also stated that in the event of classifying their services under the 'Goods Transport Agency Service'(GTA) it would be exempted by Notification No.30/2012-ST dated 20.06.2012 read with Rule 2(1)(d), as the GTA service is covered under Reverse Charge Mechanism.
  - From the Form 26 AS submitted by the appellant it reveals that the services provided by the appellant were either limited companies or business entities covered vide Rule 2(1)(d) of the Service Tax Rules, 1994. As Form 26 AS clearly shows that TDS deduction is exempted on the amount credited.
  - Extended period of limitation was wrongly invoked for confirming the demand of service tax. They relied the following citations in support of their submissions :
    - Decision of the Hon'ble Supreme Court of India in the case of Pushpam Pharmaceuticals Company Vs CCE – 1995 (78) ELT 401 (SC).
    - Decision of the Hon'ble Supreme Court of India in the case of CCE Vs Chemphar Drugs & Liniments – 1989 (40) ELT 276 (SC).
    - Decision of the Hon'ble Supreme Court of India in the case of Continental Foundation Jt.Venture Vs CCE – 2007 (216) ELT 177 (SC).
    - Decision of the Hon'ble Supreme Court of India in the case of Padmini Products Vs CCE – 1989 (43) ELT 195 (SC).
    - Decision of the Hon'ble Tribunal in the case of Mega Trends Advertising Ltd. Vs CCE – 2020 (38) GSTL 57.

7. I have gone through the facts of the case, submissions made in the Appeal Memorandum, oral submissions made during the personal hearing and submissions made vide additional written submission. The issue before me for decision is whether the impugned order issued to confirm the demand of Service Tax amounting to Rs. 36,46,751/- alongwith interest and impose 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.

It is observed from the case records that the appellant are registered with the Department. They have, during the relevant period F.Y.2015-16, filed their ST-3



Returns under category of Transport of goods by road/goods transport agency service. They have not claimed any exemption in the ST-3 Returns and have not declared any liability under reverse charge mechanism under Section 68(2) of the Finance Act, 1994. They have declared the value of Taxable Service in the ST-3 returns as Zero.

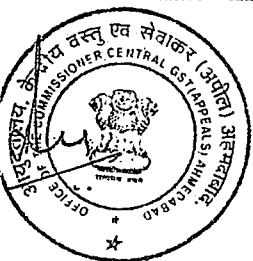
8.1 Based on the data received from Income Tax department, it appeared that the appellant had shown income from services amounting to Rs.2,51,50,007/- during F.Y.2015-16, for which they had not provided any explanation to the department. This had resulted in issuance of SCN dated 18.08.2020 and thereafter issuance of the impugned order. It is further observed that the impugned order has been passed ex-parte.

8.2 As regard the contentions of the appellants that they did not receive the SCN and letters issued to them, I find that there is no evidence on record to suggest that the SCN was served upon the appellant. It is further observed that the SCN was issued entirely on the basis of data received from Income Tax department without conducting any independent inquiry by the issuing authority. I find that the SCN was has not mentioned any category of service or whether the liability of the appellant to pay service tax was under reverse charge or otherwise, even though they were registered with the department. Further, the adjudicating authority has also not caused any verification in the matter and decided the matter ex-parte against the appellant.

8.3 I find it relevant to refer to the CBIC Instruction dated 26.10.2021, wherein at Para-3 it is instructed that:

...  
 3. *It is once again reiterated that instructions of the Board to issue show cause notices based on the difference in ITR-TDS data and service tax returns only after proper verification of facts, may be followed diligently. Pr. Chief Commissioner /Chief Commissioner (s) may devise a suitable mechanism to monitor and prevent issue of indiscriminate show cause notices. Needless to mention that in all such cases where the notices have already been issued, adjudicating authorities are expected to pass a judicious order after proper appreciation of facts and submission of the noticee*  
 ...

Considering the facts of the case and the specific Instructions of the CBIC, I find that the SCN and the impugned order has been issued indiscriminately and





mechanically without application of mind, and are vague, being issued in clear violation of the instructions of the CBIC discussed above.

8.4 I also find that the appellants did not avail the opportunity to present their case before the adjudicating authority. It has been recorded at Para 14 of the impugned order that the appellant has not filed any reply to the SCN. It has also been recorded that the opportunity of personal hearing was granted on 05.01.2022, 10.01.2022 and 31.01.2022 but the appellant did not appear. Thereafter, the case was adjudicated ex-parte. As the impugned order has been passed ex-parte, the violation of principles of natural justice is also apparent.

9. I find that the appellant have in their appeal memorandum submitted details and various documents in their defense. They have claimed exemption under Section 66D of the Finance Act, 1994 as well as Notification No. 30/2012-ST dated 20.06.2012. Further, they have claimed to have rendered services of 'Transport of Goods by Road' and that the service recipients were covered under Rule 2(1)(d) of the Service Tax Rules, 1994. I find that these contentions are contrary to the declarations made in the ST-3 Returns. However, for arriving at correct assessment, these are to be examined in light of the supporting documents. It is further observed from the documents submitted by the appellant that they had shown Freight Income amounting to Rs.2,27,67,369/- and Return Trip Rent Income amounting to Rs.23,82,638.30/- in their Trading Account for the year ending 31<sup>st</sup> March, 2016, based on which ITR was filed for F.Y. 2015-16. They have submitted Form 26AS for the F.Y.2015-16, wherein there was a credit of Rs. 33,21,596/- from M/s Gujarat Co-op Milk Marketing Federation Ltd. under Section 194C of the Income Tax Act,1961 and Rs.1,82,71,743/- from Gujarat Co-operative Milk Marketing Federaion Limited under Section 194C. However, no reconciliation have been submitted by the appellant. As the submissions of the appellant were not perused by the adjudicating authority as also neither did they attend the personal hearing granted, nor any oral submissions were made by them in their defense, these submissions were not examined by the adjudicating authority. Therefore, I am of the considered view that it would be in the fitness of things and in the interest of natural justice that the matter is remanded back to the adjudicating authority to consider the submissions of the appellant, made in the course of the present appeal, and, thereafter, adjudicate the matter.



9.1 In view of the above, I am of the considered view that since the appellants have contested the SCN for the first time before this authority and the matter requires verification from the documents of the appellant, it would be in the interest of justice that the matter is remanded back to the adjudicating authority to examine the contentions of the appellant. Therefore, the matter is required to be remanded back for denovo adjudication after following the principles of natural justice. Accordingly, the impugned order is set aside and the matter is remanded back to the adjudicating authority for adjudication afresh. The appellant is directed to submit their written submission to the adjudicating authority within 15 days of the receipt of this order. The appellant should also attend the personal hearing as and when fixed by the adjudicating authority. The appeal filed by the appellant is allowed by way of remand.

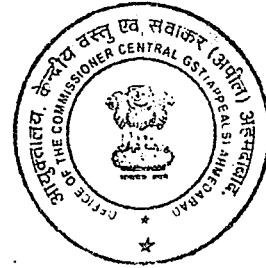
10. अपीलकर्ताद्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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

*Akhil Kumar*  
 (Akhil Kumar)  
 Commissioner (Appeals)  
 Date: 13<sup>th</sup> February, 2023

Attested:

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



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