



**आयुक्त(अपील) का कार्यालय,  
Office of the Commissioner (Appeal),**



केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद  
Central GST, Appeal Commissionerate, Ahmedabad  
जीएसटी भवन, राजस्वमार्ग, अम्बावाड़ी अहमदाबाद 380015.  
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015  
☎ 07926305065 - टेलीफैक्स 07926305136

**DIN : 20220564SW0000164028**

**स्पीड पोस्ट**

- क फाइल संख्या : File No : GAPPL/COM/STP/2581/2021 / 991 70 995
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-003-APP-20/2022-23  
दिनांक Date : 19-05-2022 जारी करने की तारीख Date of Issue 24.05.2022  
आयुक्त (अपील) द्वारा पारित  
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. PLN-AC-STX-05/2020-21 दिनांक: 05.02.2021 passed by  
Assistant Commissioner, CGST & Central Excise, Division Palanpur, Gandhinagar  
Commissionerate
- घ अपीलकर्ता का नाम एवं पता Name & Address

**1. Appellant**

**M/s Krimal Infrastructure  
Indraprasth Nagar 8, Opp. Dantiwada Colony,  
Deesa, Banaskantha, Gujarat-385535**

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।

(iii) 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 मामले 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 हों।

(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 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 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 यथार्थिती 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 यथार्थिती 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.

- (45) 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)-

- (Section) खंड 11D के तहत निर्धारित राशि;
- लिया गलत सेनवैट क्रेडिट की राशि;
- 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.

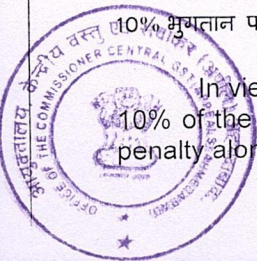
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

- (cxviii) amount determined under Section 11 D;
- (cxix) amount of erroneous Cenvat Credit taken;
- (cxx) 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. Krimal Infrastructure, Indraprasth Nagar 8, Opposite Dantiwada Colony, Deesa, Banaskantha – 385 535 (hereinafter referred to as the appellant) against Order in Original No. PLN-AC-STX-05/2020-21 dated 05.02.2021 [hereinafter referred to as “*impugned order*”] passed by the Assistant Commissioner, CGST, Division: Palanpur, Commissionerate: Gandhinagar [hereinafter referred to as “*adjudicating authority*”].

2. Briefly stated, the facts of the case is that the appellant were holding Service Tax Registration No. BFZPP0839KSD001 and engaged in providing taxable services under the category of Work Contract Services. During the course of the audit of the records of the appellant, for the period from April, 2013 to June, 2017, conducted by the officers of CGST Audit, Ahmedabad the appellant informed that they had received sub-contract of work from M/s. Amit N. Shah (hereinafter referred to as M/s. ANS) for construction of Model School and Staff quarters in Banaskantha district. The appellant submitted the sub-contract agreements dated 01.10.2016 and 11.01.2017 with M/s. Amit N. Shah, as well as copies of invoices issued by them on completion of the work. It was observed that the appellant had under sub-contract provided works contract service by way of construction of model school and staff quarters in respect of the work allotted by Gujarat Council of Elementary Education, Sarva Siksha Abhiyan (SSA) Gujarat. As per conditions of the sub-contract agreement, M/s. ANS would deduct : (a) Works Contract tax at the rates specified in Gujarat Sales Tax Act, (b) Income Tax and (c) Service Tax as per applicable rules. However, it appeared from the invoices issued by the appellant that M/s. ANS had only deducted Works Contract Tax as per Gujarat Sales Tax Act and Income Tax. Since M/s. ANS had not deducted service tax, the appellant was liable for payment of service tax on the amount received from the principal contractor. The service tax has been calculated and mentioned by the appellant in the invoices issued by them.





2.1 Further, the appellant submitted copy of Letter No. 220/2015-16 dated 02.05.2015 issued by the Agricultural Produce Market Committee (APMC), Deesa, for acceptance of the Tender for construction of APMC Gate. The appellant also submitted copy of the Agreement dated 13.05.2015 with APMC, Deesa for construction of the APMC Gate.

2.2 It appeared that the work allotted to the appellant by Gujarat Council of Elementary Education, Sarva Siksha Abhiyan (SSA) Gujarat as well as by APMC, Deesa is taxable in view of Notification No. 06/2015-ST dated 01.03.2015, as the agreements have been entered into after 01.04.2015.

2.3 It was also noticed in the course of the audit that during the F.Y. 2016-17, there was a difference of Rs.14,76,506/- in the income shown in their Profit and Loss Account and that shown in the Form 26AS. The appellant could not explain the difference and neither did they submit the documents called for by the audit officers.

3. The appellant was issued a SCN bearing No. 72/2019-20 dated 03.07.2019 from F.No. VI/1(b)-276/Krimal/IA/17-18/AP-61 wherein it was proposed to :

- Recover service tax amounting to Rs.26,64,867/- under the proviso to Section 73 (1) of the Finance Act, 1994;
- Charge and recover Interest under Section 75 of the Finance Act, 1994;
- Impose penalty under Section 78 of the Finance Act, 1994;

4. The said SCN was adjudicated vide the impugned order wherein the demand was confirmed along with interest. Penalty of Rs.26,64,867/- was imposed under Section 78 of the Finance Act, 1994.

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





- i) The impugned order has been passed in violation of the principles of natural justice. Due to pandemic they could not file any defense reply nor appeared for personal hearing. In the time of pandemic, there was no need to adjudicate the SCN dated 01.05.2019 without waiting for defense reply or hearing them virtually or in person. If the department was in a hurry to adjudicate the SCN, then why did they wait for 16 months after issuance of SCN. This shows that the officers themselves were not coming to their offices due to the pandemic. When the department officers started working normally the SCN was adjudicated without bothering about the situation and condition in which the general public was put to.
- ii) The impugned order passed in violation of the principles of natural justice be set aside. They rely upon the judgment in the case of Shashank Bhalchandra – 2003 (151) ELT 0486 (Bom.). They also rely upon the Supplementary Instructions, Part I of Part II of Chapter 13. Reliance is also placed upon the decision in the case of Afloat Textiles (P) Limited – 2007 (25) ELT 0198 (T).
- iii) They had provided Works Contract Service under sub-contract to M/s. ANS, the main contractor. The services provided by the main contractor are specifically exempted vide Notification No.25/2012-ST dated 20.06.2012. Further, the services provided by the sub-contractor providing works contract service are also exempted vide Serial Number 29 (h) of Notification No.25/2012-ST dated 20.06.2012.
- iv) They had also provided services to Agriculture by way of construction of APM gate. The said service is exempted vide Serial Number 12 of Notification No.25/2012-ST dated 20.06.2012. The activity of construction of APM gate is meant predominantly for use other than for commerce or any other business or profession.
- v) The demand is time barred as they were regularly filing ST-3 returns and were showing the taxable value as well as paying service tax. The department has gathered all documentary evidences from them and all the figures have been taken from the record provided by them. It was for the department to conduct





audit within the normal period of limitation instead of audit for several years together. There being no intention to evade payment of service tax, which is neither alleged in the SCN or in the impugned order, the demand for extended period beyond 18 months is time barred and cannot be demanded.

- vi) There is no allegation that they have collected service tax from the service recipient and not deposited with the Government exchequer. It is a proven and admitted fact that M/s. ANS has not paid service tax to them and now if they are asked to pay service tax, it would be a very heavy burden on them as it is not a small amount.
- vii) It is coming on record that they have not been paid service tax by the service recipient. The department believes that they have collected service tax which is included in the amount received by them from the service recipient. Thus, the value ought to be considered as cum-tax value. It is a trite of law that tax is not be paid on tax, therefore, the tax amount is required to be deducted from the value on which the department has worked out service tax and the demand re-worked.
- viii) They rely upon the decision in the case of MGF Event Management – 2020 (37) GSTL 338 (Tri.-Del.); Balaji Manpower Services – 2019 (31) GSTL 418 (P&H); BCCI Vs. Commissioner – 2019 (21) GSTL J83 (Tri.-Mum.)
- ix) They have not committed any positive act to suppress information from the department with intent to evade payment of service tax. They rely upon the decision in the case of Anand Nishikawa Co. Ltd. vs. Commissioner of Central Excise, Meerut – 2005 (188) ELT 149 (SC); Padmini Products Limited Vs. CCE – 1989 (43) ELT 195 (SC); Chemphar Drugs & Liniments – 1989 (40) ELT 276 (SC); Gopal Zarda Udyog Vs. CCE- 2005 (188) ELT 251 (SC).
- x) Interest is proposed to be recovered under Section 75 of the Finance Act, 1994. In light of the submissions to the effect that they are not liable to pay service tax, no interest can be demanded under the provisions of the Act. They were under a bona fide belief that the





transactions in question were not liable to service tax and if at all tax was payable, it was for the main contractor to pay as per the contract agreement.

- xi) For imposing penalty there should be an intention to evade payment of tax or there should be suppression or concealment. They had no intention to evade payment of service tax and therefore, no penalty is imposable. They rely upon the decision in the case of Hindustan Steel Ltd. Vs. State of Orissa – AIR 1970 (SC) 253 and Kellner Pharmaceuticals Ltd. Vs. CCE – 1985 (20) ELT 80.
- xii) The issue involves interpretation of complex legal provisions. Therefore, imposition of penalty is not warranted in the present case. It is a settled law that penalty cannot be imposed if the issue involves interpretation of provisions. It is well settled law that if tax has not been collected and/or paid under bona fide belief, then penalty cannot be imposed.
- xiii) The department did not conduct audit within the normal period of limitation. If the department had detected the tax liability within the normal period of limitation, they would not have been liable for penalty under Section 78. For the fault of the department, they cannot be burdened with equivalent penalty under Section 78.
- xiv) The present proceedings are illegal. The demand has been proposed and confirmed under the provisions of the erstwhile Finance Act, 1994 which have been omitted w.e.f. 01.07.2017. The General Clauses Act, 1897 saves the right accrued under the old legislation and gives legislature the power to initiate proceedings in respect of liability incurred under the old statute. However, in the case of Rayala Corporation Vs. Directorate of Enforcement – 1969 (2) SCC 412 it was held that Section 6 of the General Clauses Act cannot apply to omissions. Therefore, no proceeding can be initiated and no liability can be fastened in respect of any alleged violation of the omitted provisions.
- xv) The Hon'ble Gujarat High Court is seized with several Special Civil Applications challenging the power of the department to conduct





audit after 01.07.2017 and the Hon'ble Court has vide interim order stayed conducting of audit by the department. Therefore, the present proceedings be kept in abeyance.

6. Personal Hearing in the case was held on 05.05.2022 through virtual mode. Ms. Snehal B. Mehta, Chartered Accountant, appeared on behalf of the appellant for the hearing. She reiterated the submissions made in appeal memorandum. She further stated that she would make written submissions for the issues argued during the hearing.

7. In the additional written submissions filed on 07.05.2022, it was contended, inter-alia, that :

- The construction of model school and staff quarters is exempt from service tax vide Sr. No. 12A(b) of Notification No. 25/2012-ST dated 20.06.2012.
- As per Sr. No. 29(h) of Notification No. 25/2012-ST dated 20.06.2012, where the works contract services provided by main contractor are exempt, then exemption is also applicable to sub-contractor.
- The service provided to APMC are for use other than for commerce, industry or any other business or profession. Hence, as per Sr. No.12A (a) of Notification No. 25/2012-ST dated 20.06.2012, service tax is exempt on services provided to APMC.
- The demand cannot be raised for difference between income as per 26AS and Profit and Loss Account. Under 26AS, TDS is deducted when amount is received against any particular invoice, whereas service tax is paid when invoice is issued. So there is a possibility that TDS deducted may be on invoices of previous years for which amount is received in current financial year.
- When litigation has been started due to interpretation of law, it cannot be concluded that the assessee had bad intention to evade payment of tax. They were under the bona fide belief that works contract are exempt from service tax vide Notification No. 25/2012-ST dated 20.06.2012. Hence, penalty cannot be imposed under Section 78



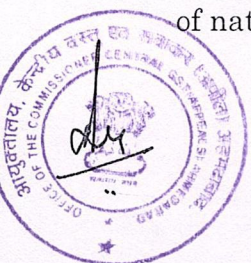


assuming that they had suppressed facts with intent to evade payment of service tax.

8. I have gone through the facts of the case, submissions made in the Appeal Memorandum, additional written submissions and the submissions made at the time of personal hearing and material available on records. The dispute involved in the present appeal relates to non payment of service tax on the works contract service provided for construction of model school and staff quarters to the main contractor M/s. ANS and construction of APMC gate.

9. Having gone through the case records and the impugned order, I find that the appellant had not filed their defense submission before the adjudicating authority. Further, they did not attend the personal hearing granted to them on different dates. The appellant have in the appeal memorandum contended that the impugned order was passed in violation of natural justice. They could not file their defense reply nor attend the personal hearing on account of the prevailing pandemic.

9.1 I find that it has been recorded at Para 8 of the impugned order that the appellant received the SCN on 13.07.2019. The COVID-19 pandemic started around February, 2020. Therefore, even before the onset of the pandemic, the appellant had ample time to file their defense reply which they failed to do so. I further find that the opportunity of personal hearing was granted on two different dates in the month of February, 2020 and subsequently on two different dates in the months of January and February, 2021. However, the appellant did not avail of the opportunity and did not attend the personal hearing granted to them. As the appellant was granted ample time to file their defense reply and were also given the opportunity of personal hearing on four different dates, I find that there is no merit in the contention of the appellant that there was a violation of the principles of natural justice.



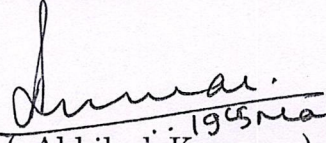


9.2 In terms of the proviso to Section 33A (2) of the Central Excise Act, 1944, no adjournment shall be granted more than three times. I find that this requirement of law stands complied with by the adjudicating authority inasmuch as the appellant were called for a personal hearing on four different dates i.e. the appellant was granted three adjournments. However, considering the fact that the period during which the opportunity of personal hearing was granted is the time when the pandemic started and was prevailing for quite some time, I am of the considered view that in the interest of the principles of natural justice, the appellant be granted another opportunity to file their defense reply and also the opportunity of personal hearing. Therefore, I am of the view that the matter is required to be remanded back for denovo adjudication.

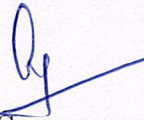
10. In view of the above, the impugned order is set aside and the matter remanded back to the adjudicating authority for adjudication afresh. The appellant is directed to submit their written submission to the adjudicating authority within 15 days of the receipt of this order. The appellant should also attend the personal hearing as and when fixed by the adjudicating authority. Accordingly, the impugned order is set aside and the appeal of the appellant is allowed by way of remand.

11. 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.

  
( Akhilesh Kumar )  
Commissioner (Appeals)

Attested:

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

Date: .05.2022.



BY RPAD / SPEED POST



To

M/s. Krimal Infrastructure,  
Indraprasth Nagar 8,  
Opposite Dantiwada Colony,  
Deesa, Banaskantha – 385 535

Appellant

The Assistant Commissioner,  
CGST & Central Excise,  
Division : Palanpur,  
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.

