

आयुक्त का कार्यालय

Office of the Commissioner

केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय

Central GST, Appeals Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी, अहमदाबाद-380015

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सत्यमेव जयते

आजादी का
अमृत महोत्सव**By Regd. Post**

DIN No.: 20221164SW000011001B

(क)	फाइल संख्या / File No.	GAPPL/COM/STP/658/2022-APPEAL / 11886-90
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-057/2022-23 and 07.11.2022
(ग)	पारित किया गया / Passed By	श्री अखिलेश कुमार, आयुक्त (अपील) Shri Akhilesh Kumar, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	18.11.2022
(ङ)	Arising out of Order-In-Original No. 54/AC/DEM/ST/Shri Gayatri/2021-22 dated 01.03.2022 passed by the Assistant Commissioner, CGST & CE, Division-Mehsana; Gandhinagar Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Gayatri Electric Company Address:- 22, Shahkar Complex, Highway, 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:-

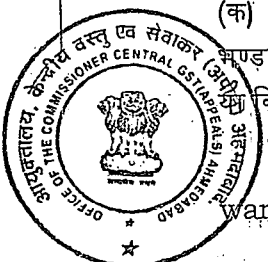
Revision application to Government of India:

(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, 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 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 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.

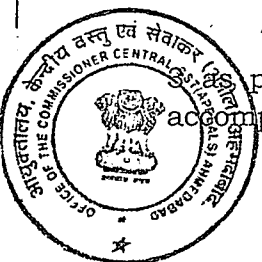
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 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-prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of



Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढ़ी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय 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 रु 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 अपील 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

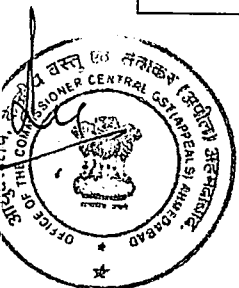
This Order arises out of an appeal filed by M/s. Shri Gayatri Electric Company, 22, Shahkar Complex, Highway, Mehsana Industrial Estate, Mehsana – 384002 [hereinafter referred to as “the appellant”] against Order-in-Original No. 54/AC/DEM/ST/Shri Gayatri/2021-22 dated 01.0.2022 [hereinafter referred to as “the impugned order”] passed by the Assistant Commissioner, CGST & Central Excise, Mehsana Division, Gandhinagar Commissionerate [hereinafter referred to as “the adjudicating authority”].

2. Facts of the case, in brief, are that the appellant was engaged in providing Maintenance or repair service relating to electric work and was having Service Tax Registration Number AAZFS4027LST001. Information was received by the Preventive Section, HQ, CGST & Central Excise, Gandhinagar vide DG Systems Report No. -02 & 03 that there were discrepancies in the total income declared in the Income Tax Returns vis-à-vis those declared in the Service Tax Returns for the F.Y. 2015-16 & F.Y. 2016-17 filed by the appellant. The jurisdictional officers vide letter dated 08.05.2020, through e mail, asked the appellant to provide the details of services provided by them during the Financial Years 2015-16 & 2016-17, but they did not submit any details. Thereafter, based on the difference between the value of "sales of services under Sales/Gross Receipts From Services (Value from ITR)" or "Total Amount Paid/Credited Under Section 194C, 194I, 194H, 194J of Income Tax Act, 1961" and Taxable Value shown in ST-3 return, as provided by the Income Tax Department through DG Systems Report No-02 & 03 for the Financial Years 2015-16 & 2016-17, the service tax liability of the appellant was calculated as below:

Table

(Amount in Rs.)

Sr. No.	Period	Differential Taxable Value as per Income Tax Data	Rate of S. Tax (inc.Cess)	Service Tax
1.	2015-16	1,41,18,347/-	14.5%	20,47,160/-
2.	2016-17		15%	
	Total	1,41,18,347/-		20,47,160/-



2.1. The appellant was issued a Show Cause Notice under File No. V.ST/11A-16/SHRI GAYATRI/2020-21 dated 29.06.2020 (in short SCN) demanding Service Tax amount of Rs.20,47,160/- by invoking extended period of limitation under proviso to Section 73 (1) of the Finance Act, 1994 along with interest under Section 75 of the Act. The SCN also proposed imposition of penalty under Section 77(2) [for failure to correctly assess the service tax liability and failure to file the correct ST-3 Returns], Section 77C [for failure to furnish information in accordance with the provisions of the Act and rules made thereunder], and Section 78 of the Finance Act, 1994.

3. The SCN was adjudicated by the adjudicating authority vide the impugned order wherein he has confirmed the demand of Rs. 1,53,652/- against the appellant along with interest and dropped the balance portion of demand amounting to Rs. 18,93,508/-. The adjudicating authority also appropriated the amount of Rs. 1,51,146/- and Rs. 4,588/- paid by the appellant vide various challans. Penalties under Sections 77 (1) (c), 77 (2) and 78 of the Finance Act, 1994 (FA,1994) were also imposed.

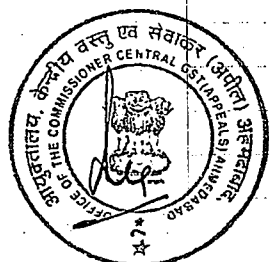
4. Being aggrieved with the impugned order, the appellant has preferred this appeal on grounds which are as under:

(i) The Demands confirmed in the OIO are as under:

Type of Payment	Section of FA,1994	Amount (Rs.)
Service tax	73(2)	2,506/-
Interest	75	0/-
Penalty	77(2)	10,000/-
Penalty	77(1)C	10,000/-
Penalty	78	1,53,652/-
TOTAL		1,76,158/-

(ii) The actual demand of Service tax raised in the OIO was Rs. 1,53,652/-, out of which the service tax liability was already paid during the F.Y. 2015-16 & F.Y. 2016-17, with interest, totalling to Rs. 1,55,734/-, as under:

Sr. No.	Challan No.	Date	Service Tax	Interest	Total
1	00206	22-08-2015	15,322	0	15,322
2	02294	19-12-2015	73,288	1,588	74,876
3	00706	01-06-2016	62,536	3,000	65,536
		Total	1,51,146	4,588	1,55,734



(iii) Since the entire service tax amount was already paid along with interest, about 4 years before the issue of SCN, which is dated 29-06-2020, imposition of penalty on said tax is totally arbitrary, unjustified and unwarranted and without any authority of law.

(iv) They had service tax registration number and filed their service tax returns. They also discharged their service tax liability in the Financial Year 2015-16. Though they paid the tax amount, the adjudicating authority invoked Section 78(1) and penalised them for no fault or reason.

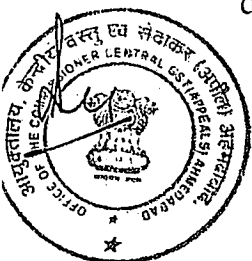
(v) It is clear that tax due were paid in due course and also along with interest where applicable many years before issuance of SCN. In terms of Section 73(5), if any tax not paid is paid by tax payer on his own, and with interest, no penalty shall be imposed for such amount. Thus, imposition of exorbitant penalty of amount equal to tax is not only unjustified but also against the law.

(vi) SCN had been issued without considering the fact that the appellant already paid the tax and interest and hence, invoking the extended period of limitation under Section 73 of the Finance Act, 1944, and confirming the same in OIO is not sustainable as there is no element of fraud etc. Hence, the SCN should have been issued within thirty months from the relevant date. Further, if the time limit of thirty months is considered then the service tax liability for the period from April, 2014 to June, 2017 is time barred and is liable to be dropped.

(vii) In absence of suppression, imposing penalty under Section 78 is not proper. In any case, tax confirmed is Rs. 1,53,652/- against which Rs. 1,51,146/- was already paid 4 years before SCN. Thus, even if tax is payable, it is merely Rs. 2,506/- and penalty should not be imposed on entire Rs. 1,53,652/-.

(viii) Further, in terms of Section 78, if transactions are recorded in books of accounts, maximum penalty is 50% of the tax payable. As it is clear from the SCN that taxable value is derived from the Income Tax Records which are filed based on the books of accounts maintained by the appellant, maximum penalty that can be imposed is 50% of the tax short paid or not paid. As only Rs. 2,506/- is short paid, maximum penalty shall not be higher than Rs. 1,253/- (being 50% of Rs. 2,506).

(ix) In absence of demand, question of payment of interest and penalty does not arise.



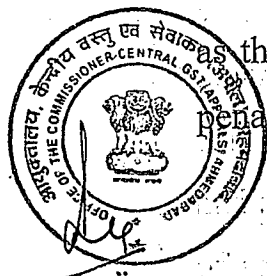
5. Personal Hearing in the case was held on 09.09.2022. Mr. Parth Desai, Chartered Accountants, appeared for hearing on behalf of the appellant. He reiterated submissions made in the appeal memorandum. He further stated that the firm had paid Rs. 1,51,146/- before issuance of SCN and hence that should not form part of demand and penalty.

6. I have carefully gone through the facts of the case, grounds of appeal in the Appeal Memorandum and the submissions made by the appellant at the time of Personal Hearing. The issue to be decided in the case is whether the impugned order passed by the adjudicating authority, confirming the demand of Rs. 1,53,652/- alongwith interest and penalty, in the facts and circumstances of the case, is legal and proper or otherwise. The demand pertains to the F.Y. 2015-16.

7. It is observed that the appellant, during material time, was engaged in provision of Maintenance & Repair service related to electrical work and had provided services to clients, namely, M/s ONGC Ltd., Mehsana; M/s Transit Electronics Ltd., Ahmedabad; M/s Deep Industries Ltd., Ahmedabad; and Deputy Chief Electrical Engineer, Railway Electrification Project, Kota. It is also observed that the SCN in question was issued to the appellant as there was a difference between the value of "sales of services under Sales/Gross Receipts From Services (Value from ITR)" or "Total Amount Paid/Credited Under Section 194C, 194I, 194H, 194J of Income Tax Act, 1961" and Taxable Value shown in ST-3 return, as provided by the Income Tax Department through DG Systems Report.No-02 & 03 for the Financial Year 2015-16. The adjudicating authority, after considering the reply of the appellant, has dropped the demand amounting to Rs. 18,93,508/- and confirmed the demand of Rs. 1,53,652/- only. It is also observed that the appellant had not filed ST-3 Return for the F.Y. 2015-16. However, they had made payment of service tax amounting to Rs. 1,51,146/- along with interest of Rs. 4,558/- on 22.08.2015, 19.12.2015 and 01.06.2016, much before issuance of SCN. These facts are undisputed.

7.1. It is also observed that, the appellant has not contested the quantification of demand confirmed. The contentions raised by them are that as they had paid the amount much before issuance of SCN along with interest, then the demand for extended period and consequent penalty under Section 78 is not legally sustainable

there is no element of fraud, suppression etc. It has also been argued that the penalty under Section 78 to the extent of the amount paid by them are not legally



sustainable. Further, even for the remaining amount, they are liable for only 50% of the penalty as the entire transaction was mentioned in their books of account from where the tax liability has been ascertained.

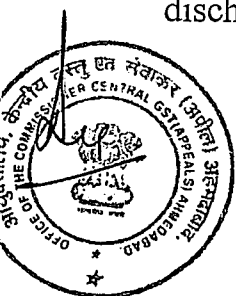
7.2. It is observed that Section 73 of the Finance Act, 1994 provides for recovery of service tax not levied/paid or short-levied/short paid. The relevant legal provisions are reproduced below:

"SECTION 73. - Recovery of service tax not levied or paid or short-levied or short-paid or erroneously refunded. — (1) Where any service tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded, Central Excise Officer may, within thirty months from the relevant date, serve notice on the person chargeable with the service tax which has not been levied or paid or which has been short-levied or short-paid or the person to whom such tax refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice :

..."

It is apparent from the legal provisions under Section 73 above, that recovery by way of issuance of SCN is provided for service tax short/not paid. It is obvious from the case record that the appellant has self assessed his service tax liability at Rs. 1,51,146/- which they have paid along with interest of Rs. 4,558/- on 22.08.2015, 19.12.2015 and 01.06.2016. These amounts were already paid before commencement of investigation against the appellant. Hence, I find that the adjudicating authority has erred in confirming the demand to that extent. In the era of self-assessment, it is the appellant's responsibility for arriving at his tax liability and make payment and intimate the department through the periodical ST-3 Returns. Non-filing of ST-3 Returns for F.Y. 2015-16 does not invalidate the tax payment by the appellant. Hence, I am in agreement with the appellant that there has been an excess demand to the extent the amount already paid by them before issuance of SCN. Accordingly, I set aside the impugned order passed by the adjudicating authority to the extent of confirmation of demand amounting to Rs. 1,51,146/-. Balance portion of the demand amounting to Rs. 2,506/- is upheld.

7.3. As regards the interest, the appellant is liable to pay interest on the amount of Rs. 2,506/- which is upheld. Further, it needs to be verified that the appellant has discharged correct interest liability for the amount they have paid belatedly.



7.4. As regards the confirmation of demand invoking extended period, it is observed that the appellant had not filed the prescribed ST-3 Returns and hence they had suppressed the provision of taxable service from the department. As they had not correctly assessed their tax liability and also paid the tax amount belatedly, hence there was an intention to evade payment of duty. The short-payment of service tax was unearthed after initiation of inquiry against the appellant. Hence, I find that the ingredients for invocation of extended period of limitation under proviso clause of Section 73 (1) of the Finance Act, 1994 is there and hence the amount short paid by them are liable to be recovered by invoking extended period of limitation.

7.5. Once the invocation of extended period of limitation is upheld, then automatically the penalty provisions under Section 78 of the Finance Act, 1994 are attracted. Accordingly, I find that the appellant is liable for penalty on the amount confirmed under Section 78 of the Finance Act, 1994.

7.6. As regards the contention of the appellant about reduced penalty under Section 78 of the Act amounting to 50% of the amount confirmed, I find that the said legal provisions are not applicable to instant case where short-payment of service tax pertained to F.Y. 2015-16. The relevant Section 78 of the Finance Act, 1994 are reproduced below:

"SECTION 78. Penalty for failure to pay service tax for reasons of fraud, etc. — (1) Where any service tax has not been levied or paid, or has been short-levied or short-paid, or erroneously refunded, by reason of fraud or collusion or willful mis-statement or suppression of facts or contravention of any of the provisions of this Chapter or of the rules made thereunder with the intent to evade payment of service tax, the person who has been served notice under the proviso to sub-section (1) of section 73 shall, in addition to the service tax and interest specified in the notice, be also liable to pay a penalty which shall be equal to hundred per cent of the amount of such service tax : Provided that in respect of the cases where the details relating to such transactions are recorded in the specified records for the period beginning with the 8th April, 2011 upto the date on which the Finance Bill, 2015 receives the assent of the President (both days inclusive), the penalty shall be fifty per cent of the service tax so determined :

..."

8. In view of the discussions made above, I set aside the impugned order to the extent of confirmation of demand amounting to Rs. 1,51,146/- as per Para 7.2 above. I uphold the impugned order to the extent of confirmation of demand amounting to Rs. 2,506/- along with interest and penalty. It also needs to be



verified that the appellant had discharged the interest liability correctly in respect of delayed payment of tax amounting to Rs. 1,51,146/-.

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

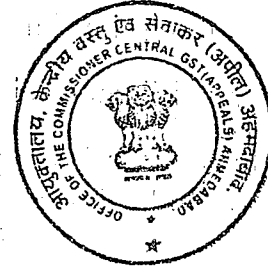
Akhilesh Kumar
07 November, 2022

(AKHILESH KUMAR)
Commissioner (Appeals)

Date: 07th November, 2022

Attested

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



By Regd. Post A. D

M/s Shri Gayatri Electrical Company
22, Shahkar Complex, Highway,
Mehsana Industrial Estate,
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Copy to :

1. The Principal Chief Commissioner, CGST and Central Excise, Ahmedabad.
2. The Principal Commissioner, CGST and Central Excise, Gandhinagar
3. The Deputy /Asstt. Commissioner, Central GST, Deputy Commissioner of CGST & CE, Palanpur Division, Saradar Patel Vyapar Sankul, Malgodown Road, Mehasana - 384002
4. The Deputy/Asstt. Commissioner (Systems), CGST-Appeals, Ahmedabad
5. Guard file
6. PA File