



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.: 20221164SW00008808BB

(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/600/2022-APPEAL / 1180-85
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-060/2022-23 and 22.11.2022
(ग)	पारित किया गया / Passed By	श्री अखिलेश कुमार, आयुक्त (अपील) Shri Akhilesh Kumar, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	23.11.2022
(ङ)	Arising out of Order-In-Original No. 09/AC/DEMAND/2021-22 dated 31.12.2021 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 DR Enterprise Address:- F-5, Shivam Complex, Highway, Heduva Hanumat, Mehana, 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 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 भीतर मूल-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 संलग्न रकम 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 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 और 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."



ORDER – IN – APPEAL

The present appeal has been filed by M/s. D.R.Enterprise, F-5, Shivam Complex, Highway Heduva Hanumat, Mehsana-384002 (hereinafter referred to as "*the appellant*") against Order-in-Original No. 09/AC/Demand/2021-22 dated 31.12.2021 (for brevity referred to as "*the impugned order*") passed by the Assistant Commissioner, CGST, Division-Mehsana, Gandhinagar (for short referred to as the "adjudicating authority"). The appellant holding Service Tax Registration No.AAJFD6313QSD001, were providing 'Manpower Recruitment/Supply Services' for housekeeping.

2. Facts of the case, in brief, are that during the audit on records of the appellant conducted by the officers of Central Tax, Audit, Ahmedabad, on reconciliation of the financial records vis-a-vis the ST-3 Returns filed by the appellant, for the period October, 2015 to June, 2017, difference in income was noticed. The appellant had provided cleaning / housekeeping services to the various organisations, including government departments. As per the contracts they had to provide cleaning /housekeeping services which were inclusive of labour charges, service charges, cleaning materials, taxes etc. The appellant, however, considered their service as works contract for 'Repair & Maintenance Service'. However, audit observed that the material used for providing cleaning /housekeeping service was consumed while rendering the taxable service and as the title of these items were not transferred to the service recipient in execution of such contract, the said service did not appear to be a works contract. Therefore, the abatement availed by the appellant was not admissible to them. The appellant though did not agree with the above audit observation.

3. A Show Cause Notice (SCN) No.37/2021-22 dated 09.06.2021 was, therefore, issued to the appellant proposing recovery of an amount of Rs.32,60,528/- alongwith interest under Section 73(1) & Section 75 of the F.A, 1994. Imposition of penalty under proviso of Section 78(1) of the Act *ibid*, was also proposed.

4. The said SCN was adjudicated *vide* the impugned order, wherein the tax demand alongwith interest and penalty equal to tax was confirmed by the adjudicating authority.

5. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant has preferred the present appeal on the grounds which are elaborated below:-

- Non-submission of details during the course of audit is wrong allegation as the demand was raised based on these documents. Thus, the adjudicating authority again seeking the details from the appellant tantamount to *denovo* of audit process.
- The SCN should clearly specify the classification of service and quantum of party-wise details, in the absence of such details, the demand raised does not sustain.
- The work related to government or government organization are exempted *vide* Notif.No.25/2012 dated 30.06.2012, which was not considered while confirming the demand.
- As the demand was raised based on the records filed with Income Tax department and ST-3 return, suppression cannot be alleged, therefore, penalty u/s 78 is also not *proposable*. They claim that they were under the bonafide belief that their services



are exempted. Also, in light of Hon'ble Apex Court's decision passed in the case of Hindustan Steel-1978 ELT (J159) penalty is not imposable unless acted in defiance of law.

5.1 Subsequently, vide letter dated 14.10.2022, the appellant made additional submission wherein they contended that;

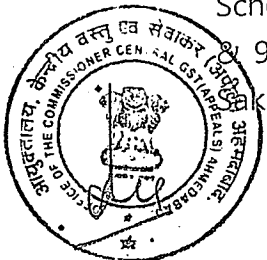
- The notice does not provide break-up of the taxable value. Audit has granted exemption for certain clients which were part of the reconciliation statement but for other parties, bifurcation of tax liability not provided as work order for each party is different.
- Services provided to Ayurvedic Hospital is a service rendered to Govt. Health Department. Similarly, services were provided to public offices (Police Department/ District Court), which are run by government department for maintaining law & order in the society, hence exempted vide Notif.No.25/2012. But was not considered by the adjudicating authority while denying the abatement.
- Upkeep of property or equipment is also covered under 'Maintenance & Repair services' and keeping maintenance of public property /assets/offices are exempted as per Service Tax (Determination of Value) Rules, 2006. They submitted copy of contract wherein the appellant has entered into a contract with the Police Department to provide cleaning services and a certificate issued by Govt. Ayurvedic Hospital certifying that no service tax was charged by the appellant as the services are exempted.

6. Personal hearing in the matter was held on 20.10.2022. Mr. Arpan A. Yagnik, Chartered Accountant, appeared on behalf of the appellant. He reiterated the submissions made in the appeal memorandum as well as in the additional submission dated 14.10.2022.

7. I have carefully gone through the facts and circumstances of the case, the impugned order passed by the adjudicating authority, the submissions made by the appellant in their appeal memorandum as well as in the additional submissions and the evidences available on records. The limited issue to be decided under the present appeal is whether the income of Rs.2,50,52,225/- reflected in the financial records but not shown in the ST-3 Returns of the appellant is taxable or otherwise? The period of dispute involved is from October, 2015 to June, 2017.

7.1 It is observed that the entire service tax demand of Rs.32,60,528/- has been worked out on the basis of the reconciliation of income shown in financial statements vis a vis income shown in the ST-3 return. Department has alleged that the appellant has been providing 'Manpower Recruitment/ Supply Agency Services' and was suppressing the value of the taxable service thereby not discharging proper tax liability. The services rendered to Public Health Centre, Health Department, Govt. of Gujarat (excluding Housekeeping services provided to Ayurved), Bal Vikas Integrated Children Development Scheme (Health) & Saksham Shakha Primary Vibhag were exempted vide Entry No. 25(a)

9 of Notification No.25/2012-ST dated 20.06.2012 and services rendered to Khetiwadi Sakha Khêti Niyamak and Sansodhan Sakha were covered under Negative List defined



under Section 66D(d), therefore, while arriving at the above tax liability for the dispute period, value of these exempted services were excluded.

7.2 The adjudicating authority has in the impugned order held that the appellant in their ST-3 return declared taxable income only under 'Manpower Recruitment/Supply Services' and had filed 'nil' return under 'Works Contract Service' and 'Cleaning Service' for the disputed period. It was also observed that the appellant has not claimed any abatement or exemption for any of the above services in the STR-3 return filed, therefore, the income received during the disputed period (minus the exempted income) was to be considered as income received for provision of taxable service defined u/s 65 B(51) of the Finance Act, 1994. It was also held that as the services rendered by the appellant were in the nature of 'Manpower Recruitment/Supply Services', which are also not classifiable under 'Works Contract' or covered under negative list, hence, was taxable. As all available exemption was already granted to the appellant in the SCN, therefore, the income remaining after exemption was taxable under service tax levy.

7.3 The appellant have alternatively claimed that the services provided to public offices (Police Department/ District Court), Govt. Ayurvedic Hospital were exempted vide Notif.No.25/2012 but were not considered while granting above exemption. The appellant have submitted a Certificate issued by Smt. Maniben Government Ayurvedic Hospital, Asarwa to support their argument that the service rendered was to a government hospital. They placed their reliance on Board's Circular No. 210/2/2018-S.T., dated 30-5-2018.

7.4 I have gone through the contract entered with the Police department and the certificate issued by Smt. Maniben Government Ayurvedic Hospital. It is observed that the appellant was providing manpower for housekeeping services to Smt. Maniben Government Ayurvedic Hospital, which is a government run hospital. As the services was provided to a government hospital and in relation to mechanised cleaning and housekeeping which, I find are covered with the purview of public health. Housekeeping services provided to a hospital is required for maintaining a hygienic and clean hospital environment, conducive to patient care. The housekeeping services in a hospital comprises of the activities related to cleanliness, maintenance of hospital environment and good sanitation services for keeping premises free from pollution. Adequate human resources are required to allow thorough and timely cleaning and disinfection for which the appellant was supplying manpower. Moreover, in my considered view, the services rendered to government hospital shall be exempted as covered under Entry no. 25(a) of Notification No.25/2012-ST dated 20.06.2012. Relevant text of Entry no. 25(a) of Notification No.25/2012-ST dated 20.06.2012, is reproduced below;

25. Services provided to Government, a local authority or a governmental authority by way of –

(a) carrying out any activity in relation to any function ordinarily entrusted to a municipality in relation to water supply, public health, sanitation conservancy, solid waste management or slum improvement and upgradation; or

In light of above entry, the activities carried out in relation to public health for a government, local authority or a governmental authority, are exempted. I find that as far as the service rendered to Smt. Maniben Government Ayurvedic Hospital is concerned, the



same are exempted, vide above notification. Public health, sanitations, hospitals and dispensaries are covered in the Seventh Schedule of Article 243W of the Constitution. Public Health is entrusted to Municipalities under Article 243W read with Twelfth schedule to the constitution. Therefore, the activity of cleaning and disinfecting of hospitals carried out for a Government hospital shall be considered to have been carried out in relation to the public health, hence exempted. The demand therefore needs to be re-quantified accordingly. Further, I find that the wordings of the contract with Police department spell out that the appellant was supplying manpower to Police Department for carrying out cleaning & security service, which in no way is connected to public health. Hence, it cannot be considered as an activity covered in the above mentioned entry. Also as no contract was submitted in respect of the services rendered to Courts, hence the exemption claimed cannot be extended.

7.5 I find that the claim of exemption was not made before the adjudicating authority hence was not granted to them. It is a well settled position of the law that a person who claims the exemption has to prove that he satisfies all the conditions of the Notification so as to be eligible to the benefit of the same. Reference can be made to the decision of Hon'ble Supreme Court in the case of *Commissioner of Customs (Import), Mumbai v. Dilip Kumar & Company— 2018 (361) E.L.T. 577 (S.C.)* wherein it was held that burden to prove entitlement of tax exemption in terms of the Notification is on the person claiming such exemption. The burden to prove and claim exemption on any taxable value is on the appellant and not of the adjudicating authority, hence, the argument that break-up of the taxable value was not provide shall also not sustain.

7.6 The appellant has also claimed that upkeep of property or equipment is covered under Maintenance & Repair services and keeping maintenance of public property /assets/offices are exempted as per Service Tax (Determination of Value) Rules, 2006. I find that the appellant is not rendering any Works Contract service, as no transfer of property in goods is involved in the execution of the contract, hence, cannot be considered a works contract. The contract entered with various organizations is for supply of manpower to carry out cleaning and security service, which is not in relation with maintenance & repair of an immovable property. I, therefore, find that the provisions of Service Tax (Determination of Value) Rules, 2006, shall also not apply to the instant case.

7.7 In view of above findings, I, remand back the case to the adjudicating authority to decide the case afresh and to re-quantify the demand by following the principle of natural justice and pass a speaking order in view of discussion held at Para 7.4 above. The appellant is also directed to submit all relevant documents/submission to enable the adjudicating authority to quantify demand after considering the admissible exemption.

8. Further, the penalty imposed on the appellant under Section 78 of the Finance Act, 1994, is also justifiable as it provides for penalty for suppressing the value of taxable services. The crucial words in Section 78(1) of the Finance Act, 1994, are 'by reason of fraud or collusion' or 'willful misstatement' or 'suppression of facts' should be read in conjunction with 'the intent to evade payment of service tax'. Hon'ble Supreme Court in case of *Union of India v/s Dharamendra Textile Processors* reported in [2008 (231) E.L.T. 3 (S.C.)], considered such provision and came to the conclusion that the section provides for mandatory penalty and leaves no scope of discretion for imposing lesser penalty. It is



the responsibility of the appellant to correctly assess and discharge their tax liability. The suppression of taxable value, non-payment and short payment of tax, clearly show that they were aware of their tax liability but chose not to discharge it correctly instead tried to mislead the department by not discharging proper tax liability on the gross amount received and intentionally mis-declared the taxable income, which undoubtedly bring out the willful mis-statement and fraud with an intent to evade payment of service tax. Thus, imposition of penalty would follow in view of the decisions rendered in the case of *Rajasthan Spinning and Weaving Mills* [2009 (238) E.L.T. 3 (S.C.)] and *Dharamendra Textile Processors* [2008 (231) E.L.T. 3 (S.C.)], if any of the ingredients of proviso to Section 73(1) of the Finance Act, 1994 are established the person liable to pay duty would also be liable to pay a penalty equal to the tax so determined. As the adjudicating authority is directed to quantify the demand of tax after considering the exemption, the penalty under Section 78, shall also be modified to that extent.

9. When the demand sustains, there is no escape from interest, hence, the same is therefore also recoverable under Section 75 of the F.A., 1994. Appellant by failing to pay service tax on the taxable service are liable to pay the tax alongwith applicable rate of interest on the tax re-determined.

10. In view of the above discussion and findings, I remand the matter back to the adjudicating authority to re-examine the issue in light of the discussion held at Para 7.4 above and quantify the demand and penalty accordingly.

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

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

Aruna
 29 NOVEMBER 2022
 (अखिलेश कुमार)
 आयुक्त (अपील्स)

Date: 11.2022

Attested

Rekha Nair

(Rekha A. Nair)

Superintendent (Appeals)

CGST, Ahmedabad

By RPAD/SPEED POST

To,

M/s. D.R.Enterprise,

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Highway Heduva Hanumat, Mehsana-384002

Appellant

The Deputy Commissioner,

CGST, Division-Mehsana;

Gandhinagar

Respondent



Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Gandhinagar.
3. The Assistant Commissioner (H.Q. System), CGST, Gandhinagar.
(For uploading the OIA)
4. The Superintendent (System), CGST, Appeals, Ahmedabad for uploading the OIA on the website.
- ✓ 5. Guard File.



