



सत्यमेव जयते

आयुक्त का कार्यालय  
Office of the Commissioner  
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय  
Central GST, Appeals Ahmedabad Commissionerate  
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7/10/23  
आपादित  
अप्रमाणित

**By SPEED POST**

DIN:- 20230964SW00005555EB

(क)	फाइल संख्या / File No.	GAPPL/COM/STP/1421/2023-APPEAL /6641-45
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-100/2023-24 and 25.09.2023
(ग)	पारित किया गया / Passed By	श्री शिव प्रताप सिंह, आयुक्त (अपील) Shri Shiv Pratap Singh, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	30.09.2023
(ङ)	Arising out of Order-In-Original No. KLL DIV/ST/YOGNEDRA SINGH RAWAT/163/22-23 dated 26.12.2022 passed by the Assistant Commissioner, CGST, Division-Kalol, Gandhinagar Commissionerate.	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Shree Sanatan Electicals, 795, Opp. Hi-tech Elastomers, Rakanpur Santej Road, Rakanpur, Kalol, Gandhiangar, Gujarat-382721.

कोई व्यक्ति इस अपील-आदेश से असंतोष 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:-

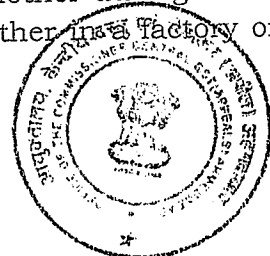
**Revision application to Government of India:**

(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 पुनरीक्षणे आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली: 110001 को की जानी चाहिए :-

A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :-

(क) यदि माल की हानि के मामले में जब ऐसी हानिकार खाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रक्रिया के दौरान हुई हो।

In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.



(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

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

(घ) अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या 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.

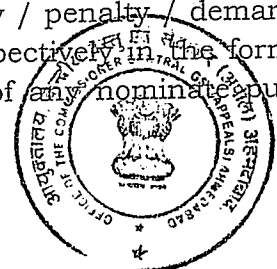
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 nominated 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 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

The present appeal has been filed by M/s Shree Sanatan Electricals, 795, Opp. Hi-tech Elastomers, Rakanpur Santej Road, Rakanpur, Kalol, Gandhiangar, Gujarat [new address: Shed No. 12, Block No. 58, Shop No. 1, Jayant Estate, Santej Khatraj Road, Kalol, Gandhinagar, Gujarat-382721] (hereinafter referred to as '*the appellant*') against Order in Original No. KLL DIV/ST/YOGNEDRA SINGH RAWAT/163/22-23 dated 26.12.2022 [hereinafter referred to as '*impugned order*'] passed by the Assistant Commissioner, CGST, Division : Kalol, Commissionerate : Gandhinagar [hereinafter referred to as '*adjudicating authority*'].

2. Briefly stated, the facts of the case are that the appellant were not registered under Service Tax and were holding PAN No.ABXFS6355C. As per the information received from the Income Tax department, total income earned by the appellant during the period F.Y. 2016-17 and 2017-18 (upto June-2017) was shown as Rs. 13,63,391/-. In order to verify the said income as well as ascertain the fact whether the appellant had discharged their service tax liabilities during the F.Y. 2016-17 and 2017-18 (upto June-2017), an email dated 29.09.2021, 05.10.2021 & 08.10.2021 were sent to the appellant. They did not submit any reply. Further, the jurisdictional officers observed that the nature of service provided by the appellant during the relevant period were taxable under Section 65 B (44) of the Finance Act, 1994 and the Service Tax liability was determined on the basis of value of 'Sales of Services' under Sales/Gross Receipts from Services (Value from ITR) as provided by the Income Tax department. Details are as under:

Table-A

(Amount in Rs)

Sr. No.	Details	F.Y. 2016-17 and 2017-18 (upto June-2017)
1	Taxable Value as per Income Tax Data i.e. Total amount paid/credited under Section 194C, 194I, 194H & 194J Sales/Gross Receipts from Services (From ITR)	13,63,391/-
2	Taxable Value declared in ST-3 return	0/-
3	Difference of value mentioned in 1 & 2 above	13,63,391/-
4	Amount of Service Tax along with Cess (@15 % including Cess) not paid / short paid	2,04,509/-

3. A Show Cause Notice F. No. V/15-29/SCN/Shree Sanatan/21-22 dated 22.10.2021 (in short 'SCN') was issued to the appellant wherein it was proposed to:

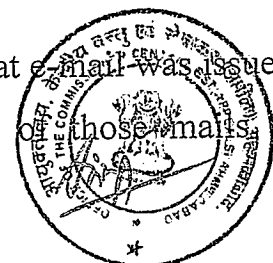


- Demand and recover service tax amounting to Rs.2,04,509/- for the period F. Y. 2016-17 under the proviso to Section 73 (1) of the Finance Act, 1994 alongwith Interest under Section 75 of the Finance Act, 1994 ;
- Demand and recover service tax for the period F. Y. 2017-18 (upto June-2017), to be ascertained in future, 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(1)(a), 77(1)(b), 77(1)(c)(i), 77(1)(c)(ii), 77(2) and 78 of the Finance Act, 1994;

4. The SCN was adjudicated *ex-parte* vide the impugned order wherein the demand for Rs. 2,04,509/- for the period F. Y. 2016-17 was confirmed under Section 73 of the Finance Act, 1994 alongwith interest under Section 75. Penalty amounting to Rs.2,04,509/- was imposed under Section 78 of the Finance Act, 1994 alongwith option for reduced penalty under proviso to clause (ii). Penalty of Rs.10,000/- each was imposed under Section 77(1)(a), 77(1) (b) & (c) and Section 77(2) of the Finance Act, 1994 respectively.

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

- The Appellant were a partnership firm and engaged in the business of Sale of Electrical Goods and paid Sales Tax (VAT NO 24060104066) on Sale of Electrical Goods. Hence, there is no question of payment of service tax. Further, appellant was not required to obtain Service tax registration as they were not in the business of providing services.
- They stated that it was minor mistake of consultant who filed Income Tax Return showing Turnover of Sale of Electrical Goods under "Sale of Services" instead of "Sale of Goods" which resultant into issue of notice and passing of order by adjudicating authority. Since 2017, no business was carried out by the Appellant and some other party was doing the business on the above mentioned address, hence none of the notices were received by Appellant.
- The adjudicating authority has mentioned in order that e-mail was issued on 29.09.2021, 05.10.2021 and 08.10.2021 but none of those mails were



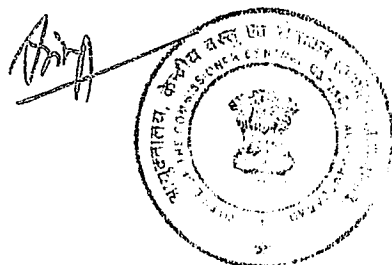
received by them. As appellant had not received any notices, hence no reply was given to the adjudicating authority. Neither the appellant was served notices for filing of reply to show cause notice nor was granted any opportunity of personal hearing to the appellant before adjudication of the matter. Consequently, Order has been passed *ex-parte* without any verification of allegations made in the show cause notice.

➤ In the instant matter, the order has been passed without giving sufficient time for filing of reply to the show cause notice and without giving the proper opportunity of personal hearing to the appellant to present the case and defend himself which is quite wrong and against the Principle of Natural Justice. The Provision of personal hearing is an essential requirement of "Principle of Natural Justice". The Order should give decision on the points and objections raised by the assessee in reply to show cause notice or at personal hearing. They relied upon the following judgement of Hon'ble courts and Tribunal:

- Modern Leather Cloth Co. Vs Collector Of C.Ex.- 1989 (43) E.L.T. 155 (Tribunal)
- Madhumilan Syntex Pvt. Ltd. And Another Vs Union Of India And Another- 1985 (19) E.L.T. 329 (M.P.)
- Garden Reach Shipbuilders & Engineers Ltd. Vs Collector Of Central Excise, Calcutta-1987(31) E.L.T. 545 (Tribunal)

➤ Further, they submitted that interest has also confirmed under section 75 and penalty has been imposed under section 78, 77(1)(a), 77(1)(b) & (c) and 77(2) of the Finance Act, 1994 and for the reasons given in the foregoing paragraphs, the demand in the present case is not sustainable in law. Once the demand is found to be non-sustainable, the question of levy of interest and penalty does not arise. They relied upon the following judgments of the Hon'ble Apex Court:

- Collector of Central Excise v. H.M.M. Limited, 1995 (76) ELT 497 (SC), Hon'ble Supreme Court
- Commissioner of Central Excise, Aurangabad v. Balakrishna Industries, 2006 (201) ELT 325 (SC)



6. Personal Hearing in the case was held on 15.09.2023. Shri Shailesh Antaliya, Accountant, appeared on behalf of the appellant for the hearing. He reiterated the submissions made in the appeal memorandum and handed over additional written submissions with supporting documents. He also submitted that the appellant did not provide any service and rendered only sale of electrical goods. However, due to mistake on part of the Income Tax Return filer, the income from sale of goods was erroneously shown as income from sale of services. He submitted a copy of profit & loss account, balance sheet, sales ledger and sample bills of supply. He undertook to submit a copy of VAT return, ITR, 26AS etc within a week. He requested to set aside the impugned order.

6.1 Vide their additional written submission, the appellant reiterated the grounds submitted in their appeal memorandum and submitted copies ITR-V, Form-26AS for F.Y. 2016-17 & F.Y. 2017-18 and affidavit for VAT returns filed for the period F.Y. 2016-17.

7. I have minutely gone through the facts of the case, submissions made in the Appeal Memorandum, oral submissions made during personal hearing and the facts available on records. The issue before me for decision in the present appeal is whether the demand for Service Tax amounting to Rs. 2,04,509/- confirmed alongwith interest and penalties vide the impugned order in the facts and circumstances of the case, is legal and proper or otherwise. The demand pertains to the period F.Y. 2016-17 & F. Y. 2017-18 (upto June-2017). But the demand for the period F. Y. 2017-18 (upto June-2017) was not ascertained in SCN as well as impugned Order due to non-availability of data for the said period.

8. It is observed that the appellant were engaged in Sale of Electrical Goods and were not engaged in providing any services. Accordingly, they were not liable to pay any service tax. Assuming their activity as sale of goods only, they did not obtain any service tax registration. It is also observed that the SCN in the case was issued merely on the basis of data received from the Income Tax department without causing any verification. Hence, the SCN was issued in clear violation of the CBIC Instructions dated 20.10.2021, relevant portion of the Instructions is re-produced as under :

*Government of India  
Ministry of Finance*



Department of Revenue  
(Central Board of Indirect Taxes & Customs)  
CX & ST Wing Room No.263E,  
North Block, New Delhi,

Dated- 21<sup>st</sup> October, 2021

To,  
All the Pr. Chief Commissioners/Chief Commissioners of CGST & CX Zone, Pr.  
Director General DGGI

Subject:-Indiscreet Show-Cause Notices (SCNs) issued by Service Tax  
Authoritiesreg. Madam/ Sir,

...

2. In this regard, the undersigned is directed to inform that CBIC vide instructions dated 01.04.2021 and 23.04.2021 issued vide F.No.137/472020-ST, has directed the field formations that while analysing ITR-TDS data received from Income Tax, a reconciliation statement has to be sought from the taxpayer for the difference and whether the service income earned by them for the corresponding period is attributable to any of the negative list services specified in Section 66D of the Finance Act, 1994 or exempt from payment of Service Tax, due to any reason. It was further reiterated that demand notices may not be issued indiscriminately based on the difference between the ITR-TDS taxable value and the taxable value in Service Tax Returns.

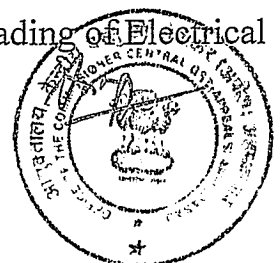
3. It is once again reiterated that instructions of the Board to issue show cause notices based on the difference in ITR-TDS data and service tax returns only after proper verification of facts, may be followed diligently.

...

From the above, it is further confirmed that the SCN in this case was issued in gross violation of the directions imparted vide above Instruction, indiscriminately without any verification of the facts and the SCN is vague. As the impugned order was issued ex-parte, the violations of principles of natural justice in the case is apparent. Therefore, the impugned order is not legally sustainable and liable to be set aside.

10. The appellants have submitted that they did not receive any communication from the adjudicating authority and therefore they were not able to defend their case before the adjudicating authority. This fact of violation of natural justice is also recorded at Para-18 and 19 of the impugned order wherein it is categorically mentioned that no defence reply/submission was made by the appellant as well as they were not present during the dates of personal hearing granted to them. Hence, I find that the appellants did not get an opportunity to present their case before any authority and they have presented their case for the first time before this authority.

11. Upon verification of the documents submitted by the appellant, I find that during the period F.Y. 2016-17 they were engaged in the Sale/Trading of Electrical





Goods. Copies of Sample Invoices submitted by them confirm the fact that they are Trading in Electrical Goods and vide the Sale Invoices/Bills they are also charging appropriate VAT. The Copy of Profit & Loss Account for the period F.Y. 2016-17 also confirm the fact that they have not earned any income from provision of Services. Further, the Form-26AS also does not reflect credit of any amount under Section 194C/194D/194H/194I or 194J of the Income Tax Act, 1961. These documents confirm that they are engaged in Trading activity only and their activity does not amount to provision of service.

11.1 As contended by the appellant, I find that during the period F.Y. 2016-17 they were engaged in trading of goods for which they have paid requisite amount of VAT (Value Added Tax) as is also evident from the copies of sample Invoices submitted by them. Comparing the activity of the appellant with the provisions of Finance Act, 1994, I find that in terms of Sub-section (e) of Section 66D of the Finance Act, 1994 the activity of 'Trading of goods' falls under the Negative list of service. Relevant portion of Section 66D(e) of the Finance Act, 1994, is reproduced below :

***"SECTION 66D. Negative list of services.—***

*The negative list shall comprise of the following services, namely :-*

*(a) .....*

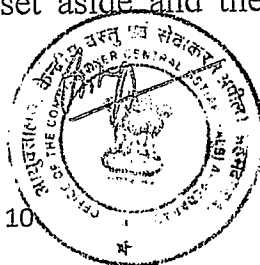
*(b) .....*

***(e) trading of goods;***

In view of the above, I find that the activities carried out by the appellant during the period F.Y. 2016-17 stands covered under the ambit of Section 66D of the Finance Act, 1994, i.e under the 'Negative List', therefore their activities are not liable for payment of Service Tax.

12. In view of above discussions, I am of the considered view that the activities carried out by the appellant during the period F.Y. 2016-17 amounts to 'Trading of Goods' and are exempted from levy of Service Tax. Therefore, the impugned order passed by the adjudicating authority confirming demand of Service Tax amounting to Rs. 2,04,509/- is unsustainable being legally incorrect and liable to be set aside. As the demand of service tax fails to sustain, question of interest and penalty does not arise.

13. Accordingly the impugned order is set aside and the appeal filed by the appellant is allowed.



14. 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.

*Shiv*  
25-9-23  
(SHIV PRATAP SINGH)  
Commissioner (Appeals)

Dated: 25 Sept, 2023



सत्यापित / Attested:

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

By REGD/SPEED POST A/D

To,  
M/s Shree Sanatan Electricals,  
Shed No. 12, Block No. 58,  
Shop No. 1, Jayant Estate,  
Santej Khatraj Road, Kalol,  
Gandhinagar, Gujarat-382721.

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, Division- Kalol, Gandhinagar Commissionerate.
4. The Superintendent (Systems), CGST, Appeals, Ahmedabad, for publication of OIA on website.
5. ~~Guard file.~~
6. PA File.