आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeals Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी, अहमदाबाद-380015
GST Bhavan, Ambawadi, Ahmedabad-380015
Phone: 079-26305065 - Fax: 079-26305136
E-Mail : commrappl1-cexamd@nic.in
Website : www.cgstappealahmedabad.gov.in

सत्यमेव जयते

आज़ादी का अमृत महोत्सव

By SPEED POST

DIN:- 20231064SW00007707F2

(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/532/2023-APPEAL /7521 - 25
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-111/2023-24 and 25.10.2023
(ग)	पारित किया गया / Passed By	श्री ज्ञानचंद जैन, आयुक्त (अपील्स) Shri Gyan Chand Jain, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	26.10.2023
(ङ)	Arising out of Order-In-Original No. KLL DIV/ST/YOGENDRA SINGH RAWAT/146/22-23 dated 27.10.2022 passed by the Assistant Commissioner, CGST, Division-Kalol, Gandhinagar Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Shri Ganesh Developers, Shop No. 7, Block No. 744, Rakanpur Char Rasta, Village-Rakanpur, Taluka-Kalol, Gandhinagar, Gujarat

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 पूवोक्त 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 मे 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 मामलें 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 डयूटी केडिट 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 दिनाँक 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 रूपये या उससे कम होतो रूपये 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 अपीलः-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गतः-
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 2ndfloor, 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. Registar 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 ओदश के लिए फ़ीस 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 हैं।

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 संषोधित की अनुसूची -1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रू 6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention in 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 राशिय;
(3) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि।

यह पूर्व जमा ' लंबित अपील' में पहले पूर्व जमा की तुलना मेंए 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 Shri Ganesh Developers, 744, Village-Rakanpur, Taluka-Kalol, Gandhinagar, Gujarat (hereinafter referred to as "*the appellant*") against Order in Original No. KLL DIV/ST/YOGENDRA SINGH RAWAT/146/22-23 dated 27.10.2022 [hereinafter referred to as "*impugned order*"] passed by the Assistant Commissioner, CGST and Central Excise, Division- Kalol, Commissionerate: Gandhinagar [hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case are that the appellant were engaged in providing 'Renting of Immovable Property Service' and were registered under Service Tax registration No. ABRFS5004JSD002. As per the information received from the Income Tax department discrepancies were observed in the total income declared by the appellant in their Income Tax Return (ITR) when compared with Service Tax Returns (ST-3) filed by them for the period F.Y. 2014-15. In order to verify, the documents i.e Balance Sheet, Profit & Loss Account, Income Tax Returns, Form 26AS & Service Tax Ledger etc. were called for the period F.Y. 2014-15. They did not file any reply. The services provided by the appellant during the relevant period were considered 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 shown in the ITR-5 and Taxable Value shown in ST-3 return for the relevant period as per details below :

Table-A

(Amount in Rs)

Sr. No	Details	F. Y. 2014-15
1	Taxable Value as per ITR data	21,57,750/-
2	Taxable Value declared in ST-3 return	14,23,950/-
3	Difference of value mentioned in 1 & 2 above	7,33,800/-
4	Amount of Service Tax along with Cess (@12.36%) not paid / short paid	90,697/-

3. Show Cause Notice vide F. No. IV/16-12/TPI/PI/Batch 3C/2018-19/Gr-I/3349 dated 25.06.2020 (in short 'SCN') was issued to the appellant, wherein it was proposed to:

- Demand and recover service tax amounting to Rs. 90,697/- under proviso to Section 73 (1) of the Finance Act, 1994 alongwith Interest under Section 75 of the Finance Act, 1994 ;
- Impose penalty under Section 77(2), 77C and 78 of the Finance Act, 1994;

4. The said SCN was adjudicated vide the impugned order wherein the demand for Rs. 90,697/- was confirmed under Section 73 (1) of the Finance Act, 1994 alongwith interest under Section 75. Penalty amounting to Rs. 90,697/- 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/- was imposed under Section 77(2) of the Service Tax Rules, 1994.

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

- They are a partnership firm, having Service Tax Registration No. ABRFS5004JSD002 is engaged providing 'Renting of Immovable Property Service'.

- They are registered service provider & discharged all tax liabilities regularly. Our only income has been renting income. Rent received is from two types of properties. When the rent is from commercial property, it is liable to service tax and due tax is paid thereon. However, when rent is received for residential property, no tax is payable, being under Negative List in terms of Section 66D (m).

- They also submitted that once the services are under negative service category, the onus to prove taxability shifts to the Department. The department, with evidences, must allege that the transaction is not covered under negative service. This is clearly different from claim of exemption. However in facts of present case, Department did not discharge its burden to prove that the rent was not from residential property. The order fails on this count alone.

- It is submitted that for the period from 01-04-2014 to 30-09-2014 the return was to be filed on 25-10-2014 the period of five years would expired on 25-10-2019. The notice is dated 25-6-2020. This is also prior to the period covered under extension ordinance. Thus the demand for the period is

beyond five years and hence cannot be sustained.

- It is settled principle that when the department intends to demand tax, the onus to allege and prove that there was taxable service is on the Department. This onus must be discharged. There cannot be any presumption about the transaction being taxable. For this reason alone the notice is required to be set aside.

- Thus the residential property, when used for residential use, no service tax is payable. This is not exemption notification where the onus to prove eligibility shift on the appellant. This is negative service list and hence the onus to prove that our services were taxable would be squarely on department.

- Without prejudice to above, we have enclosed list, entry-wise, showing the rent received from residential properties. The total rent so received is Rs 7,33,800/-. These tallies with the amount of difference shown in the notice.

- Appellant has also enclosed copies of each invoice in the list. Appellant has also enclosed copies of municipal assessment orders showing the property to be used for residential purpose. Appellant has also enclosed invoices of Electricity company showing use as residential. These evidences clearly establish the nature of rent income. Thus the entire difference on which demand is made is in respect of rent received from residential properties. Such service being negative service is not taxable. The demand therefore cannot be sustained.

- When the demand is not sustainable, questions of interest or penalties do not arise. Appellant has correctly paid the tax and filed returns. The order cannot be sustained and must be dropped. Even otherwise the issue is legal in nature. The service is clearly non-taxable service and hence no tax can be demanded. The demand is also time barred. Hence, the appellant requested to set aside the impugned order with consequential relief.

6. Personal Hearing in the case was held on 22.09.2023. Shri Nilesh Bhatt, Consultant, appeared on behalf of the appellant for the hearing and reiterated the submissions made in the appeal memorandum. He also submitted that the appellant provided construction of residential and commercial premises. The appellant filed

ST-3 return in respect of commercial property and paid applicable tax. In respect of residential property, the service tax is exempted under section 66 D (m) for the individual residential units constructed by the appellant. Therefore, he requested to set aside the impugned order.

6.1 On account of change in the appellate authority, personal hearing in the case was again fixed on 10.10.2023. Shri.Nilesh Bhatt replied to the letter of personal hearing vide e-mail dated 13.10.2023 on behalf of the appellant. They submitted that they have made their submissions vide earlier Personal Hearing and the same may be considered for deciding the appeal as they do not wish to submit further submissions. Accordingly, the above e-mail of the appellant was taken on record and the appeal was taken up for disposal.

7. It is observed from the case records that the appellant were registered with the service tax department and have filed their Service Tax Returns (ST-3) furinmg the period F.Y. 2014-15. However, the SCN in the case was issued only on the basis of data received from the Income Tax department without classifying the services provided by the appellant which implies that, no further verification has been caused so as to ascertain the exact nature of services provided by the appellant during the period F.Y. 2014-15.

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

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- 21st 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 Authorities-reg.

Madam/ Sir,

...

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

pass a judicious order after proper appreciation of facts and submission of the noticee

...

Examining the specific Instructions of the CBIC as above with the facts of the case, I find that the SCN in the case has been issued mechanically and indiscriminately without causing any verification and without application of mind, and is vague, being issued in clear violation of the instructions of the CBIC discussed above.

8. It is further observed from the documents submitted by the appellant that they have filed their ST-3 Returns regularly during the period F.Y. 2014-15. During the said period they have declared their services under 'Renting of Immovable Property Service' and paid Service Tax amounting to Rs. 1,76,000/- on a Taxable Value of Rs. 14,23,950/- without claiming any exemption/abatement. It is also observed that their assessment vide the ST-3 Returns was never disputed by the department. This implies that the appellant have made complete disclosures before the department and the department was aware about the activities being carried out by the appellant and these facts are not disputed. However, the demand of service tax was confirmed vide the impugned order under proviso to Sub-section (1) of Section 73 of the Finance Act, 1994 vide the impugned order, invoking the extended period of limitation.

8.1 In this regard, I find it relevant to refer the decision of the Hon'ble Supreme Court of India in the case of *Commissioner Vs. Scott Wilson Kirkpatrick (I) Pvt. Ltd. - 2017 (47) S.T.R. J214 (S.C.)]*, wherein the Hon'ble Court held that *"...ST-3 Returns filed by the appellant wherein they .... Under these circumstances, longer period of limitation was not invocable".*

8.2 Further, the Hon'ble High Court of Gujarat in the case of *Commissioner Vs. Meghmani Dyes & Intermediates Ltd. reported as* 2013 (288) ELT 514 *(Guj.)* ruled that *"if, prescribed returns are filed by an appellant giving correct information then extended period cannot be invoked".*

- I also rely upon the decision of various Hon'ble Tribunals in following cases :

  (a) *Aneja Construction (India) Limited* Vs. *Commissioner of Service Tax, Vadodara* [2013 (32) S.T.R. 458 (Tri.-Ahmd.)]

  (b) *Bhansali Engg. Polymers Limited.* Vs. *CCE, Bhopal* [2008 (232) E.L.T. 561 (Tri.-Del.)]

(c) *Johnson Mattey Chemical India P. Limited* Vs. *CCE, Kanpur* [2014 (34) S.T.R. 458 (Tri.-Del.)]

8.3 In view of the above findings and following the judicial pronouncements, I find that the impugned order was passed in clear violation of the settled law and is therefore legally incorrect, unsustainable and liable to be set aside on these grounds alone.

9. It is further observed from the appeal papers that during the period F.Y. 2014-15 the appellant were engaged in providing services related to 'Renting of Immovable Property'. They have also submitted that during the period they have rented their properties for Commercial as well as Residential purpose. Further, in respect of the income received from properties rented for Commercial purpose they have declared them in their ST-3 Returns and paid the requisite amount of Service Tax, these facts are not disputed by the department. Regarding the income earned from renting of immovable Properties for Residential purpose they have claimed exemption from Service Tax in terms of Section 66 D (m) of the Finance Act, 1994.

9.1 In order to have a better understanding of the exemption claimed by the appellant, relevant portion of the Section is reproduced below :

SECTION 66D. Negative list of services.—
The negative list shall comprise of the following services, namely :—

...

(m) services by way of renting of residential dwelling for use as residence;

...

Examining the above legal provisions with the facts of the case, I find that 'Renting of immovable property (for residential purpose) service' is covered under the negative list and is therefore exempted from leviability of Service Tax. Therefore, I find force in the argument of the appellant regarding their eligibility of exemption in respect of the services related to 'Renting of immovable property (for residential purpose) service'.

10. I further find that the appellant have defended their case before the adjudicating authority. They have also submitted that during the period F.Y. 2014-15 they have provided Services amounting to Rs. 14,2[illegible]50/- in respect of services

related to 'Renting of Immovable property for Commercial use' and they have paid the leviable Service Tax on the said amount. As per the SCN the 'Taxable Value as per Income Tax data' (Table-A, Para-8 of the SCN) is shown as Rs.21,57,750/-. Deducting the amount of Taxable Value declared in the ST-3 returns i.e Rs. 14,23,950/- from the said amount the remaining amount arrives at Rs. 7,33,800/-. This amount pertains to the amount received in respect of Services provided related to 'Renting of Immovable property for Residential use'. Upon verifying the Profit & Loss Account of the appellant for the period F.Y. 23014-15, I find that an amount of Rs. 7,33,800/- is shown as "Rent Income (Residence)". Therefore, the contentions of the appellant regarding the amount of income earned from 'Renting of Immovable property for Residential use' is confirmed as Rs. 7,33,800/- and in view of the discussions supra, the said amount is covered under 'Negative List' in terms of Section 66 D (m) of the Finance Act, 1994.

11. In view of the above discussions, I am of the considered view that the amount of Rs. 7,33,800/- considered as Taxable Value vide the SCN is actually exempted from leviability of Service Tax in terms of Section 66 D (m) of the Finance Act, 1994. Accordingly, the demand of service tax amounting to Rs. 90,697/- confirmed vide the impugned order is unsustainable on merits as well as per law. As the demand of Service Tax fails to sustain, amounts confirmed as interest and penalty also fall.

12. Accordingly, the impugned order is set aside and the appellant filed by the appellant is allowed.

13. 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.

ज्ञानचंद जैन
आयुक्त (अपील्स)
Dated: 25th Oct, 2023

सत्यापित /Attested :

Superintendent (Appeals)
CGST Appeals, Ahmedabad

F No. GAPPL/COM/STP/532/2023

By REGD/SPEED POST A/D

To,
M/s Shri Ganesh Developers,
744, Village-Rakanpur,
Taluka-Kalol, Gandhinagar,
Gujarat.

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.