



आयुक्त का कार्यालय  
Office of the Commissioner  
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय  
Central GST, Appeals Ahmedabad Commissionerate  
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**By SPEED POST**

DIN:- 20231164SW000081868A

(क)	फाइल संख्या / File No.	GAPPL/COM/STP/1424/2023-APPEAL / 2822-26
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-121/2023-24 and 31.10.2023
(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	07.11.2023
(ङ)	Arising out of Order-In-Original No. 146/AC/DEM/MEH/ST/Guru Construction Company/2021-22 dated 01.04.2022 passed by the Assistant Commissioner, CGST, Division - Mehsana, Gandhinagar Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Guru Construction Company, F-13, Pujan Complex, Modhera Road, Mehsana, Gujarat - 384002

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:-

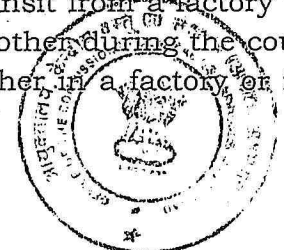
**Revision application to Government of India:**

(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 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, 4<sup>th</sup> Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :-

(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 हों।

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 ईए-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.

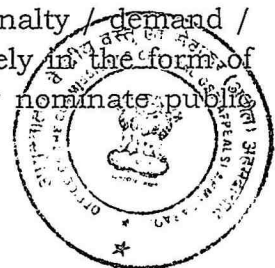
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 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 जमा करना 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 Guru Construction Company, F-13, Pujan Complex, Modhera Road, Mehsana, Gujarat-384002 (hereinafter referred to as the appellant) against Order in Original No. 146/AC/DEM/MEH/ST/Guru Construction Company/2021-22 dated 01.04.2022 [hereinafter referred to as "*impugned order*"] passed by the Assistant Commissioner, CGST, Division : Mehsana, Commissionerate : Gandhinagar [hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case are that the appellant were holding Service Tax Registration No. AALFG9773HSD001. 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 these discrepancies, an email dated 08.05.2020 was forwarded to the appellant calling for the details of services provided during the period F.Y. 2014-15. The appellant did not submit any reply.

2.1 The jurisdictional officers considered that the services 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) or "Total amount paid/credited under Section 194C, 194I, 194H & 194J of Income Tax Act, 1961" 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 Income Tax Data i.e. Total amount paid/credited under Section 194C, 194I, 194H & 194J Sales/Gross Receipts from Services (From ITR)	8,50,88,459/-
2	Taxable Value declared in ST-3 return	7,28,35,257/-
3	Difference of value mentioned in 1 & 2 above	1,22,53,202/-
4	Amount of Service Tax along with Cess (@12.36 % including Cess) not paid / short paid	15,14,496/-



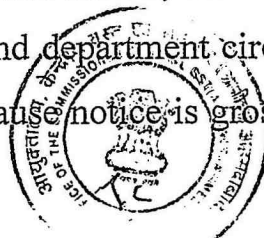
3. Show Cause Notice vide F.No. IV.16-13/TPI/PI/Batch 3C/2018-19/Gr.II dated 25.06.2020 (in short 'SCN') was issued to the appellant, wherein it was proposed to:

- Demand and recover service tax amounting to Rs.15,14,496/- 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(2), 77C and 78 of the Finance Act, 1994;

4. The said SCN was adjudicated *ex-parte* vide the impugned order wherein the demand for Rs.15,14,496/- leviable on differential taxable value of Rs. 1,22,53,202/- for the period F.Y. 2014-15 was confirmed under Section 73 (2) of the Finance Act, 1994 alongwith interest under Section 75. Penalty amounting to Rs.15,14,496/- 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 Finance Act, 1994 and Penalty @ Rs.200/- per day till the date of compliance or Rs. 10,000/- whichever is higher, was imposed under the provisions of Section 77 C of the Finance Act, 1994.

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

- The appellant are a partnership firm engaged in the business of Construction work. On the basis of income tax return department has issued show cause notice which is not received by the appellant. The appellant has closed their firm; hence, no any communication was received by them. As due to non availability of details of show cause notice, appellant was unable to submit any documents to adjudicating authority. The adjudicating authority has decided the matter *ex-parte*.
- Further, they submitted that the show cause notice demanding service tax is without any verification and base for the period F.Y. 2014-15. The notice has been issued on the basis of income tax return filled by appellant for the period. Thus there is no suppression of facts or mis information, the SCN was issued on only third party data regarding certain information, which is against the laid down principal of structure of notice and department circular regarding issuance of show cause notice. The show cause notice is grossly wrong and





incorrect. However, the department has issued such notice with same structure, it is not just and proper and against the principal of natural justice. It can be concluded that department is raising such notices is kind of fishing notice or creating roving inquiry.

- The notice is issued under Section 73 by invoking extended period of time. As there is no such suppression of or misstatement which cover under Section 73 of finance Act. The notice itself has no base or verification which leads to cover under section. It is important to note that all notices are issued are similar in nature and without any verification. In this regard, they relied on the judgement of Hon'ble Courts in the case of M/s. Cosmic Dye chemical Vs Collector of Cen. Excise, Bombay [1995 (75) E.L.T. 721 (S.C.) held that
  - a) the burden is on the revenue to prove any of the above elements to uphold validity of an extended period of 5 years.
  - b) that detailed verification must be made prior to issuing SCN and complete details be provided to the person in the SCN.
- The adjudicating authority has passed *ex-parte* order without considering various exemption, abatement notification available under the provision of the service tax act. The appellant has carried mainly government work which are exempted under the notification No 25/2012. In this regards, the appellant hereby produce the relevant clause of the notification which is as under,
 

13. Services provided by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, - (a) a road, bridge, tunnel, or terminal for road transportation for use by general public
- Hence it can be concluded that such services are out of the purview of the service tax and service tax is not applicable on it. They submitted the relevant ledger and supporting document. The appellant hereby request you to kindly consider the same and set aside impugned order.
- Penalty would be imposable where there is intention to evade the tax. As discussed supra there is no intention to evade tax rather all tried to complied with provision to best of their belief. The appellant has act on bonafide belief and tried to comply with provision of the act. They relied upon the decision



of Hon'ble Supreme Court in the Hindustan steel v State of Orissa 1978 ELT (J159).

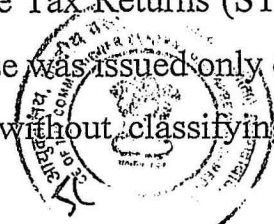
6. Personal Hearing in the case was held on 08.09.2023. Shri Arpan Yagnik, Chartered Accountant, appeared on behalf of the appellant for the hearing. He reiterated the submissions made in the appeal memorandum. He also submitted that the appellant provided construction services to Government Authorities, which are exempted from service tax under mega exemption notification. He submitted that the impugned order was not received by the appellant by post and he had collected it in person from the department at a later date. A copy of this letter dated 02<sup>nd</sup> March 2023 to the adjudicating authority in this regard bearing acknowledgement is placed at page 17 of the appeal. 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 that since the issue in the case pertains to interpretation of statutes, therefore, penalty is not imposable. They re-submitted copies of the documents submitted alongwith the appeal memorandum.

6.2 On account of change in appellate authority personal hearing was again scheduled on 10.10.2023. The appellant replied vide their letter dated 10.10.2023, wherein they submitted that personal hearing was held in the matter relevant documents were submitted by them. They requested to consider the same and complete the appeal proceedings as they did not want any further personal hearing. Considering the above submissions of the appellant on record the appeal is taken up for decision.

7. I have gone through the facts of the case, submissions made in the Appeal Memorandum, oral submissions made during hearing, subsequent written submissions dated 10.10.2023 and the facts available on records. The issue is to be decided in the present appeal is whether the demand for Service Tax amounting to Rs.15,14,496/- confirmed vide the impugned order alongwith interest and penalties is legal and proper or otherwise. The demand pertains to the period F.Y. 2014-15.

8. 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) during 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.

8.1. 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- 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 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.

9. I find that at Para 14 the impugned order, it has been recorded that no Written Submission was filed by the appellant. At Para 15 of the impugned order, it has been recorded that the opportunity of personal hearing was granted on 18.02.2022, 14.03.2022 and 23.03.2022 but the appellant had neither appeared for hearing nor asked for any extension. The adjudicating authority had, thereafter, decided the case *ex-parte*.

10. Regarding the merits of the case, it is observed that the appellants have claimed to have provided services to Government agencies which are exempted from the levy of Service Tax in terms of Notification No. 25/2012-ST dated 20.06.2012.





In order to have a better understanding the relevant portion of the notification is reproduced below :

*Government of India  
Ministry of Finance  
(Department of Revenue)  
Notification No. 25/2012-Service Tax*

*New Delhi , the 20 th June, 2012*

*G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Act) and in supersession of notification number 12/2012- Service Tax, dated the 17 th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 210 (E), dated the 17 th March, 2012, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the following taxable services from the whole of the service tax leviable thereon under section 66B of the said Act, namely:-*

*1. Services provided to the United Nations or a specified international organization;*

*...*

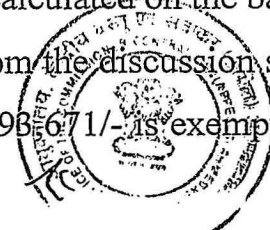
*12. Services provided to the Government, a local authority or a governmental authority by way of construction , erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of—*

*(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;*

*...*

11.1 Examining the above legal provisions with the facts of the case I find that during the period F.Y. 2014-15 the appellant have provided Construction related services which is undisputed. Further, from the Form-26AS for the period F.Y. 2014-15 submitted by the appellant I find that it is evident that they have provided services and received credit under Section 194C of the Income Tax Act, 1961 amounting to Rs. 69,16,121/- from the 'Dharoi Canal Division No.3'; amounting to Rs. 38,61,807/- from 'Sujalam Sufalam Division 2' and amounting to Rs. 21,15,743/- from the 'Executive Engineer R&B Division Navsari'. I also find that all the three entities i.e 'Dharoi Canal Division No.3', 'Sujalam Sufalam Division 2' and 'Executive Engineer R&B Division Navsari' fall under the definition of Government authority and the amounts received from them under Section 194C of the Income Tax Act, 1961 pertains to services provided by the appellant to these Government authorities. Hence, the services provided by the appellant totally amounting to Rs. 1,28,93,671/- to these three Government authorities merit exemption in terms of Sr.No. 12(a) of Notification No. 25/2012-ST dated 20.06.2012.

11.2 It is further observed that as per the SCN and the impugned order the demand of Service Tax amounting to Rs. 15,14,496/- was calculated on the basis of Taxable Value amounting to Rs. 1,22,53,202/-, whereas from the discussion supra, Services provided by the appellant amounting to Rs. 1,28,93,671/- is exempted in terms of



Sr.No. 12(a) of Notification No. 25/2012-ST dated 20.06.2012. In view of the above the demand of service tax amounting to Rs. 15,14,496/- calculated on the taxable value of Rs. 1,22,53,202/- raised and confirmed vide the impugned order appears to be unsustainable. As the appellant did not get an opportunity to put the above facts before the adjudicating authority the matter needs to be remanded back to the adjudicating authority for fresh adjudication after following the course of natural justice. The appellant shall put up all the relevant facts and documents before the adjudicating authority.

12. Therefore, the impugned order passed by the adjudicating authority is set aside and the matter is remanded back for fresh adjudication.

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.

*G.C.J.*  
31.10.23  
ज्ञानचंद जैन

आयुक्त (अपील्स)

Dated: 31<sup>st</sup> October, 2023

सत्यापित /Attested :

~~सोमनाथ चौधरी~~  
अधीक्षक (अपील्स)

सी जी एस टी, अहमदाबाद



By REGD/SPEED POST A/D

To,

M/s Guru Construction Company,  
F-13, Pujan Complex,  
Modhera Road, Mehsana,  
Gujarat-384002

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

