



आयुक्त का कार्यालय  
Office of the Commissioner  
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय  
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**By SPEED POST**

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(क)	फाइल संख्या / File No.	GAPPL/COM/STP/1427/2023-APPEAL / ११३५ - ३८
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-130/2023-24 and 24.11.2023
(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	05.12.2023
(ङ)	Arising out of Order-In-Original No. 52-53/ST/OA/ADJ/2022-23 dated 27.12.2022 passed by the Assistant Commissioner, CGST, Division - Himmatnagar, Gandhinagar Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Asifhusen Usmangani Memon, Prop of Saaj Creation, Third Floor, 301, Jasmin Complex, Nr. Jilla Panchayat, Himmatnagar, Sabarkanth, Gujarat-383001

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 मामले 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 ईए-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 हो तो 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 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 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।

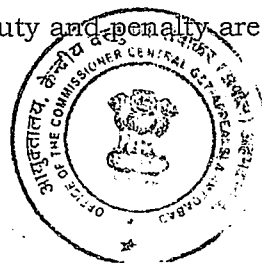
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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

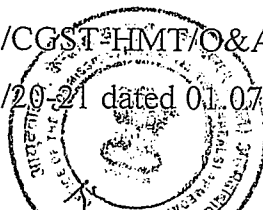
The present appeal has been filed by M/s Asifhusen Usmangani Memon, Prop of Saaj Creation, Third Floor, 301, Jasmin Complex, Nr. Jilla Panchayat, Himmatnagar, Sabarkanth, Gujarat-383001 (hereinafter referred to as '*the appellant*') against Order in Original No. 52-53/ST/OA/ADJ/2022-23 dated 27.12.2022 [hereinafter referred to as '*impugned order*'] passed by the Assistant Commissioner, CGST, Division : Himmatnagar, Commissionerate : Gandhinagar[hereinafter referred to as '*adjudicating authority*'].

2. Briefly stated, the facts of the case are that the appellant were registered under Service Tax Registration No. ADMPPM4270FST001 and were engaged in providing service falling under the category 'Cleaning Service, Maintenance & Repair Service, Contractors (others)'. As per the information received from the Income Tax department, it was observed by the jurisdictional officer that the gross value of Sale of Services declared in the ST-3 filed with Service Tax Department was less than the gross value of Sale of Services declared in Income Tax Returns /TDS Returns filed with the Income Tax Department during the period F.Y. 2015-16 and 2016-17. In order to verify the discrepancies, e-mails dated 05.05.2020 & 28.8.2020 were issued to the appellant. They did not submit any reply. Further, the jurisdictional officer considering service provided by the appellant during the relevant period as taxable under Section 65 B (44) of the Finance Act, 1994 and determined the Service Tax liability on difference of the value of 'Sales of Services' under Sales/Gross Receipts from Services declared in ITR & the value of 'Sale of Services' declared in ST-3 for the period of F.Y. 2015-16 and 2016-17. Details are as under:

Table-A

Sr. No.	Details	(Amount in Rs)	
		F.Y. 2015-16 @ 14.5%	F.Y. 2016-17 @ 15%
1	Total income as per ITR-V	89,42,237/-	1,35,23,788/-
2	Income on which Service Tax paid	0/-	8,61,319/-
3	Difference of value mentioned in 1 & 2 above	89,42,237/-	1,26,62,469/-
4	Amount of Service Tax along with Cess	12,96,625/-	18,99,370/-
5	Grand Total	31,95,995/-	

3. Show Cause Notices F. No. V/15-92/CGST-HMT/O&A/20-21 dated 20.10.2020 & F. No. V/15-32/CGST-HMT/O&A/20-21 dated 01.07.2020 (in short



'SCNs') were issued to the appellant for the period F. Y. 2015-16 & F.Y. 2016-17 respectively wherein it was proposed to:

- Demand and recover service tax amounting to Rs.12,96,625/- & Rs.18,99,370/- for F. Y. 2015-16 & F.Y. 2016-17 respectively under the proviso to Section 73 (1) of the Finance Act, 1994 along with Interest under Section 75 of the Finance Act, 1994 ;
- Impose penalty under Section 78, Section 77(2) of the Finance Act, 1994;

4. Both SCNs were adjudicated *ex-parte* vide the impugned order wherein the demand for Rs.31,95,995/- [Rs.12,96,625/- for the period F. Y. 2015-16 & Rs.18,99,370/- for the period F. Y. 2016-17] was confirmed under Section 73(2) of the Finance Act, 1994 alongwith interest under Section 75. Penalty amounting to Rs.31,95,995/- 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.

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

- The Appellant is a registered person under the service tax having registration no. ADMPPM4270FST001 and he has filled his service tax returns for the disputed period and has also paid service tax on the taxable service. The appellant has paid service tax on the gross value of service Rs.14,16,141/- for F.Y. 2015-16 and paid service tax on the gross value of service Rs. 8,61,319/- for F.Y. 2016-17.
- The appellant is engaged in the business of selling of flower pot, sale of agricultural materials viz. seed, fertilizer etc. and also to grow flowers, horticultural work and maintenance of garden. He was carrying this business in the name of M/s Saaj Creation.
- The appellant is engaged in selling of natural flower pot, agricultural materials viz. seeds, fertilizer and other agricultural materials required to produce the flower either in pot or at the garden. This being 'Sale of Goods' is not in ambit of the service tax and also not a part of SCN and present impugned order.



- The appellant is also engaged in the business of providing service in the nature of Horticultural Activities. Horticulture is the branch of agriculture that deals with the art, science, technology, and business of plant cultivation. It includes the cultivation of fruits, vegetables, nuts, seeds, herbs, sprouts, mushrooms, algae, flowers, seaweeds and non-food crops such as grass and ornamental trees and plants.
- The appellant is also engaged in providing service of the maintenance of garden. Apart from maintenance of garden service, appellant is also selling pesticides, seeds, fertilizers etc. required to maintain the garden. Appellant on a prudent accounting principles as well as in the terms of generally accepted accounting practices followed in our Country and across the globe, showing and maintaining his books of account on a segmental system i.e. revenue from each segment of the business is booked under the particular segment.
- Considering the above, appellant has booked the service portion of maintenance of garden as well as sale of materials required for maintenance of garden under the income head of the "Garden Maintenance Work". During the FY 2015-16, appellant has booked total income under the income head of Garden Maintenance Work Rs.16,55,351/-. This revenue also includes Rs.2,39,210/- from sale of the pesticides, seeds, fertilizers etc. required to maintain the garden. Thus, actual service revenue on account of maintenance of garden is Rs.14,16,141/- only.
- Appellant has booked the service portion of maintenance of garden as well as sale of materials required for maintenance of garden under the income head of the "Garden Maintenance Work". During the FY 2016-17, the appellant has booked total income under the income head of Garden Maintenance Work Rs.9,70,121/-. This revenue includes Rs. 1,08,802/- from sale of the pesticides, seeds, fertilizers etc. required to maintain the garden. Thus, actual service revenue on account of maintenance of garden is Rs.8,61,319/- only.
- Thus, total disputed gross receipts during the both the years are receipt on account of horticultural activity and income from sale of seeds, pesticides, fertilizers etc. Thus, total disputed receipts are as under.

Financial Year	Receipt from Horticultural Activities Rs.	Sale of Pesticides Rs.	Total Disputed Receipt Rs.
2015-16	8703027	239210	8942237
2016-17	12553667	108802	12662469

- The provision of the Section 66D of the Chapter -V of the Finance Act, 1994 which prescribed negative list of the services and Clause (d) of the Section 66D of the Act reads as under :

*"Section-66D. The negative list shall comprise of the following services, namely-*

*(d) Services relating to agriculture or agricultural produce by way of—*

*(i) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing*

*(ii) supply of farm labour*

*(iii) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market*

*(iv) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use*

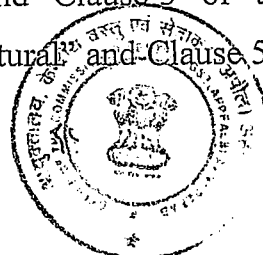
*(v) loading, unloading, packing, storage or warehousing of agricultural produce*

*(vi) agricultural extension services*

*(vii) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce*

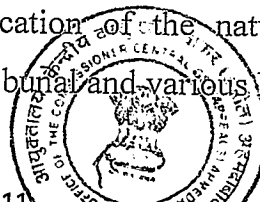
It is submitted that above clause (d) of section 66D is in place w.e.f 01/07/2012 and thus prevailing and in force during the period under SCN.

- The provision of section 66B of the Act, which defines charge of service tax on and after the Finance Act, 2012, wherein all services other than those specified in the negative list is prescribed to be taxable. Thus, all the services containing in the negative list as given in section 66D of the Act are not taxable service and no any service tax is payable on it.
- The Interpretations given in the Section 65B of the Act which defines various interpretations for the purpose of the Act and Clause-3 of the said interpretation defines the meaning of the "Agricultural" and Clause 5 defines the meaning of the "Agricultural Produce".



- Para 4.4.2 of the Taxation of Service -Education Guide issued by the CBEC Board, wherein also the activities like breeding of fish (pisciculture), rearing of silk worms (sericulture), cultivation of ornamental flowers (floriculture) and horticulture, forestry are clarified to be included in the definition of agriculture.
- They further submitted that from the consolidated reading of nature of our service and provision of section 66D(d) r.w.s 65B and 66B of the Act along with the Para 4.4.2 of the Education Guide for the taxation of the service as issued by the CBEC that, our entire receipt being receipt from activities of Horticultural is exempt from the payment of whole of service tax. Thus, entire receipt from Horticultural Activities in the both the years are exempt from the payment of whole of service tax.
- Thus, considering the above facts of the case and in law, appellant submitted to delete the entire demand of service tax as held to be payable in impugned order in original. It is also submitted that from the facts and circumstances of the case the invocation of extended period of five years u/s 73(1) of Act is not legal and interest levied in the present u/s 75 is not legal and tenable as service tax itself is not leviable.
- They submitted that penalty levied in the present u/s 77(2) and 78 of the Finance Act, 1994 is not legal and tenable as service tax itself is not leviable.

6. Personal Hearing in the case was held on 15.09.2023. Shri Shakir V. Chauhan, Chartered 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 provided horticulture related services which are exempted from service tax and also rendered sale of pesticides, on which the appellant paid applicable VAT and also filed VAT returns, a copy of which is enclosed. In view of above, the appellant is not liable to pay any service tax. Therefore, he requested to set aside the impugned order, which was passed ex-parte without any investigation or verification of the nature of services, in violation of numerous judgements of the Tribunal and various High Courts.



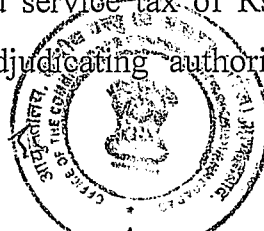


6.1 Vide their additional written submission, the appellant reiterated the grounds submitted in their appeal memorandum and submitted copy of audited Trading and P& L A/c & Balance Sheet, VAT return, Sample of Invoices for the F.Y. 2015-16 & F.Y. 2016-17.

6.2 On account of change in appellate authority personal hearing was again scheduled on 20.10.2023. Shri Shakir V. Chauhan, Chartered Accountant, appeared for personal hearing on behalf of the appellant. He reiterated the contents of the written submission and requested to allow their appeal.

7. I have carefully gone through the facts of the case, submissions made in the Appeal Memorandum, oral submissions & additional submissions with supporting documents 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.31,95,995/- 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. 2015-16 & F. Y. 2016-17.

8. Upon verification of the documents submitted by the appellant, I find that during the period F.Y. 2015-16 & F.Y. 2016-17, they were engaged in the business of selling of flower pot, seed, fertilizer etc and also engaged in the activity of Horticultural & maintenance of Gardens. Copies of Sample Invoices, VAT Return submitted by them confirm the fact that they are engaged in selling of Horticultural & Agricultural Produce as well providing services of maintenance of Gardens. The audited Trading & Profit & Loss A/c for the period F.Y. 2015-16 & F.Y. 2016-17 also confirm the fact that they have declared both income as 'Sale of Goods' and 'Sale of Services'. They claimed that they had paid the Service Tax on the Gross Taxable Value of Rs.14,16,141/- during the period F.Y. 2015-16, but the Jurisdictional Officer & Adjudicating Authority took into account Rs.0/- the Gross Taxable Value in SCN & impugned Order. It is observed that in the Balance Sheet for the F.Y. 2015-16, the appellant have reflected Rs.1,60,37,923/- as Nursery Sales; Rs.5,703,027/- as Horticulture and Rs.16,55,351/- as Garden Maintenance income. However in the Service tax return for said period the appellant have shown value of Rs.14,16,141 and have discharged service tax of Rs.1,52,386/- under Works Contract Income. However, the adjudicating authority has not



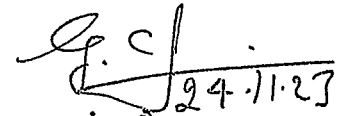
examined this aspect and took the value of ST-3 as nil. I find that the appellant has earned income from Nursery sales, Horticulture and Garden Maintenance and have also discharged tax liability under Works Contract. So, it appears that the impugned order was not passed after examining the facts. Hence, the matter needs to be re-examined. The adjudicating authority shall verify the claim made by the appellant keeping in mind the observations made above and re-determine the tax liability accordingly. Needless to say the appellant shall also provided the reconciliation statement showing income earned from Sales of services and the bifurcation of taxable and non-taxable income to the adjudicating authority.

9. Hence, I am of the considered view that in the interest of justice, the matter needs to be remanded back to the adjudicating authority for detailed verification of documents.

10. I, therefore, set aside the impugned order and remand the matter back to the adjudicating authority for de-novo adjudication. The adjudicating authority should consider the facts of the case and the submissions of the appellant and issue a reasoned speaking order after following the principles of natural justice.

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

The appeal filed by the appellant stands disposed of in above terms.

  
ज्ञानचंद जैन

आयुक्त (अपील्स)

सत्यापित/Attested :

Dated: 24<sup>th</sup> November, 2023



रेखा नायर

अधीक्षक (अपील्स)

सी जी एस टी, अहमदाबाद

By REGD/SPEED POST A/D

To,

M/s Asifhusen Usangani Memon,

Prop of Saaj Creation,

Third Floor, 301, Jasmin Complex,

Nr. Jilla Panchayat, Himmatnagar,

Sabarkanth, Gujarat-383001.



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



