



सत्यमेव जयते

आयुक्त का कार्यालय  
Office of the Commissioner  
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय  
Central GST, Appeals Ahmedabad Commissionerate  
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आज़ादी का  
अमृत महोत्सव

**By SPEED POST**

DIN:- 20231264SW0000116091

(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/2323/2023-APPEAL / 908 - 22
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-141/2023-24 and 29.11.2023
(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. AHM-CEX-003-JC-SP-016-22-23 dated 27.02.2023 passed by the Joint Commissioner, CGST & Central Excise, Gandhinagar Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Parth Mahendrabhai .Patel, 10, Vrundavan Society, Radhanpur 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:-

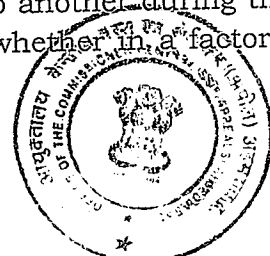
**Revision application to Government of India:**

(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 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 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 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.

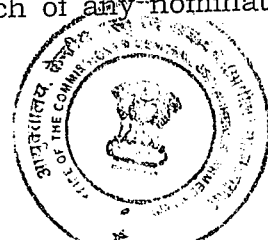
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 nominate public



sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची -1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रू 6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

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

(5) इन 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।

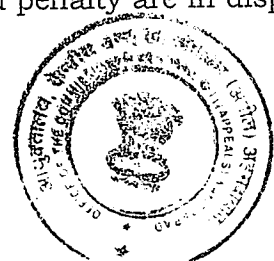
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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 Parth Mahendrabhai Patel, 10, Vrundavan Society, Radhanpur Road, Mehsana, Gujarat-384002 [hereinafter referred to as "the appellant"] against Order in Original No. AHM-CEX-003-JC-SP-016-22-23 dated 27.02.2023 [hereinafter referred to as "the impugned order"] passed by the Joint Commissioner, CGST & Central Excise, Gandhinagar Commissionerate [hereinafter referred to as "the adjudicating authority"].

2. Briefly stated, the facts of the case are that the appellant were holding PAN No. AUMPP7946G and were not registered under Service Tax. As per information in respect of unregistered taxpayers received Income Tax Department, jurisdictional officer observed that during the period F.Y. 2016-17, the appellant had earned substantial service income but had neither obtained service tax registration nor paid service tax thereon. Accordingly, in order to verify the said discrepancy, the jurisdictional office issued letter dated 13.09.2021 and email dated 13.09.2021, 04.10.2021 & 11.10.2021 to the appellant calling for the details of services provided during the period F.Y. 2016-17. However no reply was submitted by them. Personal Hearing for Pre-SCN Consultation was fixed on 21.10.2021 and the appellant appeared and submitted that they were giving services to the Government, therefore, are exempted from Service Tax. The jurisdictional officers considering the services provided by the appellant during the relevant period as taxable under Section 65 B (44) of the Finance Act, 1994 determined the Service Tax liability for the F.Y. 2016-17 on the basis of value of 'Sales of Services' under Sales/Gross Receipts from Services (Value from ITR) and Form 26AS as details below :

Sr. No.	Period (F.Y.)	Differential Taxable Value as per Income Tax Data (in Rs.)	Rate of Service Tax incl. Cess	Service Tax payable but not paid (in Rs.)
1.	2016-17	3,78,96,254/-	15%	56,84,438/-

3. The appellant was issued Show Cause Notice No. GEXCOM/ADJN/ST/ADC/1379/2021-ADJN dated 22.10.2021 (in short SCN) proposing to demand and recover Service Tax amounting to Rs.56,84,438/- under proviso to Section 73 (1) of Finance Act, 1994 along with interest under Section 75 of the Act. The SCN also proposed imposition of penalty under Sections 77(1)(a), Section 77(1)(c), Section 77(2) and Section 78 of the Finance Act, 1994.

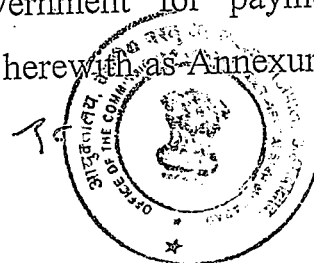


4. The said SCN was adjudicated vide the impugned order wherein :

- Service Tax demand of Rs.56,84,438/- was confirmed under Section 73(1) of the Finance Act, 1994 alongwith interest under Section 75 of the Finance Act, 1994.
- Penalty of Rs.10,000/- was imposed under Section 77(1)(a) of the Finance Act, 1994.
- Penalty of Rs.10,000/- was imposed under Section 77 (1) (c) of the Finance Act, 1994.
- Penalty of Rs.10,000/- was imposed under Section 77(2) of the Finance Act, 1994.
- Penalty of Rs.56,84,438/- was imposed under Section 78 (1) of the Finance Act, 1994 with option for reduced penalty in terms of clause (ii).

5. Aggrieved by the impugned order, the appellant has preferred this appeal on following grounds:

- The appellant is engaged in providing works contract services to Government/local authority/Governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of road, canal, ground water tank, etc. as a main contractor or sub-contractor. Since, the appellant is engaged in providing exclusively exempted services to the Government/local authority/Governmental authority, not required to register under Finance Act, 1994.
- Details of works done during the period under dispute are attached herewith as Annexure 1. From the nature of the work done, it is clear that services provided by the appellant are exempted from the service tax. For example, at serial number 1 of the said table, service for Construction of Road is provided to Government (i.e., Visnagar Seva Sadan). Copy of work order dated 29/07/2016 is attached herewith as Annexure 1.1 which clearly shows that work order of Rs. 4,26,912 was allotted to appellant for construction of CC Road in Ward No. 5. Copy of invoice for construction of CC Road at Word 5, duly prepared by the Visnagar Seva Sadan and duly singed by various government officers, is attached as Annexure 1.2 Further, copy of payment advise dated 19/09/2016 duly signed by Chief Officer of the Government for payment against construction of CC Road at Word 5 is attached herewith as Annexure 1.3. Copy



of completion certificate, issued by the Government, for completing CC Road at Word 5 is also attached herewith as Annexure 1.4. From the above documentary evidence it is crystal clear that the appellant has provided services of construction of road and it is exempt under Entry No. 13(a) of the Notification No. 25/2012-ST and no tax is payable.

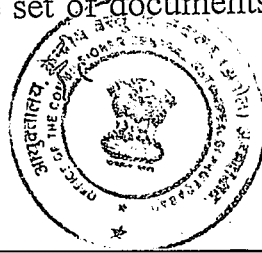
- However, the Adjudicating authority has preferred to confirm the demand assuming that no complete set of documents were given and chose to confirm entire demand ignoring the documents already submitted in the pretext of non-submission of "full set of documents" like tender etc. If given proper opportunity, the appellant can explain all such invoices raised during the period under dispute and provide evidences for claiming exemption based on documents already on record or additional documents as may be required.
- At clause G. and H. para 18.3 (page 7) of the impugned order, the Adjudicating authority has mentioned and accepted that the appellant has provided agreements showing construction of CC Road and Paver Blocks Road. However, at para 23 of the impugned order, the Adjudicating authority has mentioned that complete set of the documents are not given, why such agreements clearly stating construction of road are not sufficient, is not sufficient is nowhere mentioned in the impugned order. Thus, contradiction is both paragraphs (para 18.3 and 23) itself proves that the Adjudicating authority has simply chose to ignore the documents already submitted by the appellant and confirm the demand without following principles of natural justice and such order shall be quashed. At least proper adjudication is required to meet the end of justice and the matter may be remanded for verification of existing documents.
- From the Annexure 1.1 (work order) at last para it is clearly mentioned that material to be used by the appellant is to be arranged by him. In Annexure 1.2 (invoice prepared by Government) also it is mentioned that work is including material and labour work. From above evidences, it is clear that the work undertaken by the appellant is also a works contract and value of goods involved in such contract cannot be liable to service tax. Even if it is assumed (without accepting) that any services provided by the appellant is taxable, services provided by the appellant also involves transfer of property in goods during the



provision of services and such contracts are works contract but not abatement or deduction is allowed by the adjudicating authority and service tax on full amount is confirmed.

- The appellant further stated that the adjudicating authority has erred in:
- Confirming the demand merely based on assumptions that Total amount declared in Income tax return and reflected in FORM 26AS becomes taxable under service tax despite the fact that appellant providing necessary documents for verification purpose.
  - Confirming the demand merely based on assumption that services are taxable despite the fact that services of Construction of road are exempt under Entry No. 13(a) of the Notification No. 25/2012-ST.
  - Confirming the demand merely based on assumptions that Total amount declared in Income tax return and reflected in FORM 26AS becomes taxable under service tax despite the fact that appellant has provided works contract services hence, total amount not becomes taxable because he is eligible for abatement as per Rule 2A of Service Tax (Determination of value) Rules, 2006.
  - Confirming the demand without giving effective opportunity of being heard in pre-scen consultation which is a sheer violation of master circular issued by CBEC.
  - Confirming the demand based on the wrong assumptions that complete set of documents were not available for verification and on the other hand when appellant has provided completion certificates to establish link between income earned and work done then in para 25 of the order it is written that irrelevant documents provided which are not covered in their income for the period covered under SCN.
  - Imposing the penalty of under Section 78(1), of the Finance Act, 1994 despite the fact is no suppression on the part of appellant.

6. Personal Hearing in the case was held on 18.09.2023. Shri Keyur Kamdar, Chartered Accountant, appeared for personal hearing on behalf of the appellant. He reiterated the submissions made in the appeal memorandum. He also submitted that the appellant provided service for construction of roads to Government Authority. He submitted that the adjudicating authority has rejected their claim for exemption stating that the appellant has not produced complete set of documents. He submitted



that since, the documents are bulky, the case may be remanded back to the original authority for re-verification.

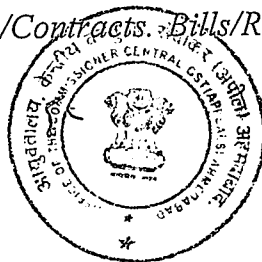
6.1 On account of change in appellate authority, personal hearing was again scheduled on 12.10.2023. Shri Keyur Kamdar, Chartered Accountant, appeared for personal hearing on behalf of the appellant. He reiterated the contents of the written submission and requested to allow their appeal.

7. I have carefully gone through the facts of the case available on record, grounds of appeal in the appeal memorandum, oral submissions made during personal hearing, the impugned order passed by the adjudicating authority and other case records. The issue before me for decision in the present appeal is whether the demand of service tax amounting to Rs.56,84,438/- confirmed under proviso to Section 73 (1) of Finance Act, 1994 alongwith interest, and penalties vide the impugned order passed by the adjudicating authority in the facts and circumstances of the case is legal and proper or otherwise. The demand pertains to the period F.Y. 2016-17.

8. From the submissions made by the appellant, it is observed that the appellant is engaged in providing 'Works Contract Services, to the Government or Local Authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of road, canal, ground water tank during the period F.Y. 2016-17. They have claimed that their services amounting to Rs.3,78,96,254/- stands exempted from Service Tax in terms of Sr. No. 13(a) of the Notification No. 25/2012-ST dated 20.06.2012.

9. On going through the impugned order, I find that the adjudicating authority has recorded at Para-25 of the impugned order that :

*"25. ....the noticee requires to justify with conclusive documentary evidence that the Contractor has received a contract from the Government, a local authority or a governmental authority and the sub-contract has been provided to the noticee by such Contractor, and vice versa. From the documents provided by the notice it is not ascertainable, whether the notice is the Contractor or the Sub-contractor and whether the Contractor or Sub-contractor has been duly approved by such Government, a local authority or a governmental authority by issuing a proper document in this regard. Over and above, the documents such as the entire details of the service recipients, Tenders, Work Allotment Orders, Agreements/Contracts, Bills/Running Bills,*





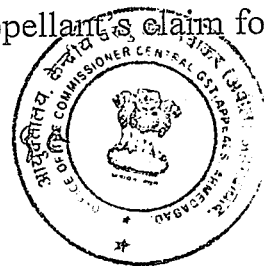
*Consignment Notes, Work completion orders, payment receipts, final bills, Reconciliation statements etc. is mandatory to establish that their service tax liability is exempted under Sl. No. 29(h) of the Mega Exemption Notification No.25/2012-ST dated 20.06.2012. As the noticee has not provided the complete set of documents and data, or any clarification justifying their claim for exemption as sub-contractor, no exemption from Service Tax can be accorded to the Noticee in this regard. ....*

9.1 Further, the adjudicating authority has recorded at Para 29 of the impugned order that :

*"29. A taxable person is required to provide information/documents to the department as and when required. However, in this case the noticee has failed to furnish/provide the required documents in support of their claim to prove that they are not liable to service tax being the service tax provider or are exempted from payment of Service tax. Even during the course of personal hearing and in their subsequent submission dtd. 18.08.2022, also the noticee failed to submit all the relevant documents proving that they are eligible for exemption from payment of service tax or abatement of value for the purpose of calculating service tax liability. In view of the above facts, it is proved that the noticee may not have the data of the service receivers or they might have been trying to avoid furnishing the details which may lead to proof that the noticee is liable to pay service tax.*

10. The appellant have strongly contended that they have provided the relevant documents to the Adjudicating Authority for the period F.Y. 2016-17, but Adjudicating Authority had not considered their submission in impugned order. At the appellate stage, the appellant have submitted the details of work done, some contract copy & work completion certificate for F.Y. 2016-17. On going through the submissions of the appellant, prima facie it appears that they have provided the 'Works Contract Services' to the Government or Local Authority by way of construction, and their service are exempted from Service Tax in terms of Sr. No. 13(a) of the Notification No. 25/2012-ST dated 20.06.2012. However, the matter is to be decided after due verification at the adjudication stage.

11. Considering the facts of the case as discussed herein above and in the interest of justice, I am of the considered view that the case is required to be remanded back to the adjudicating authority so that they can evaluate the appellant's claim following their submission and decide the case afresh accordingly.



12. 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.

13. 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.

*G.C.J.*  
29.11.23  
ज्ञानचंद जैन

आयुक्त (अपील्स)

Dated: 29<sup>th</sup> November, 2023

सत्यापित/Attested :

*रेखा*

रेखा नायर

अधीक्षक (अपील्स)

सी जी एस टी, अहमदाबाद



By REGD/SPEED POST A/D

To,

M/s Parth Mahendrabhai Patel,  
10, Vrundavan Society, Radhanpur Road,  
Mehsana, Gujarat-384002

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1. The Principal Chief Commissioner, CGST and Central Excise, Ahmedabad.
2. The Commissioner, CGST and Central Excise, Gandhinagar
3. The Joint Commissioner, CGST & CEX, Gandhinagar Commissionerate.
4. The Superintendent (Systems), CGST, Appeals, Ahmedabad, for publication of OIA on website.
- ✓ 5. Guard file.
6. PA File.