



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:- 20231264SW000000FD64

(क)	फाइल संख्या / File No.	GAPPL/COM/CEXP/209/2023-APPEAL / 9128-32
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-151/2023-24 and 30.11.2023
(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. AC/S.R./74/CEX/KADI/2022-23 dated 30.03.2023 passed by the Assistant Commissioner, CGST, Division -Kadi, Commissionerate' - Gandhinagar	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s. Johnson Controls-Hitachi Air-Conditioning India Limited (formerly known as Hitachi Home & Life Solutions (India) Limited), Hitachi Complex, Karannagar, Taluka : Kadi, District : Mehsana

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:-

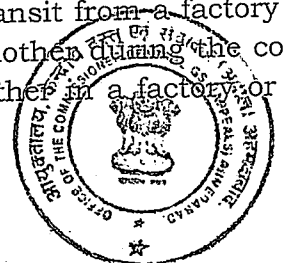
Revision application to Government of India:

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

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

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



(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के 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 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 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद-380004।

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd 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 authorized 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 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."



ORDER-IN-APPEAL

The present appeal has been filed by M/s. Johnson Controls-Hitachi Air-Conditioning India Limited (*formerly known as Hitachi Home & Life Solutions (India) Limited*), Hitachi Complex, Karannagar, Taluka : Kadi, District : Mehsana (hereinafter referred to as the appellant) against Order in Original No. AC/S.R./74/C.Ex./Kadi/2022-23 dated 30.03.2023 [*hereinafter referred to as "impugned order"*] passed by the Assistant Commissioner, CGST & Central Excise, Commissionerate Gandhinagar [*hereinafter referred to as "adjudicating authority"*].

2. Briefly stated, the facts of the case are that the appellant are engaged in the manufacturing of Air-Conditioners and trading of Refrigerators falling under Chapter 84 of Central Excise Tariff Act, 1985. They were holding Central Excise Registration No. AABCA2392KXM003 and were also holding Service Tax Registration No. AABCA2392KST001 and were availing CENVAT credit facility under Cenvat Credit Rules, 2004.

2.1 During the course of audit of the records of the appellant, it was noticed that the appellant had availed Cenvat credit of service tax paid on services namely Garden Maintenance Work; Family Day Event Management; Hotel Service; Tour of Dealer at Dubai etc received by them during the period (01.01.2011 to 28.02.2012). It appeared that the aforesaid services does not fall under the purview of the definition of "input service" defined under Rule 2(l) of CENVAT Credit Rules, 2004, as the services availed have neither been used for providing any output service nor for the manufacture of their final product, directly or Indirectly. Hence, it appeared that the CENVAT credit wrongly availed by them is required to be recovered under Rule 14 of Cenvat Credit Rule 2004 read with Section 11A of Central Excise Act, 1944 along with interest at the applicable rate under Section 11AB of the Central Excise Act, 1944.

2.2 A SCN bearing No.STC/Kadi/FAR-304(ST)/25/Hitachi/12-13 dated 30.04.2013 was issued to the appellant proposing recovery of Cenvat credit amounting to Rs.4,40,829/- (Rs.3,58,498/- +Rs.70,087/-+Rs.7,235/-+Rs.5,009/-) under Rule 14 of the CCR, 2004 read with Section 11A(1) of the CEA, 1944; recovery of interest; imposition of penalty under Section 11AC. Appropriation of Service tax credit of Rs,7,235/- and Rs.5,009/- reversed/paid by the appellant was also proposed.

3. The said SCN was adjudicated vide O-I-O No.22/Dem/C.Ex./2013 dated 25.10.2013, wherein out of the total demand of Rs. 4,40,829/-, the demand of Rs.4,08,386/- was confirmed alongwith interest and penalty. The balance demand of Rs.32,443/- pertaining to garden maintenance service was however dropped.

4. Aggrieved by the aforesaid order, the appellant preferred appeal on the confirmed demand and department preferred appeal on the dropped demand. Both the appeals were decided by the Commissioner (A) vide O-I-A No. AHM/EXCUS-00-APP-024 to 025-14-15 dated 20.05.2014, wherein the credit pertaining to garden maintenance service was disallowed and upheld the denial of service tax credit demand pertaining to (i) Annual Family Day Event Management (2) Travel Agent; Tour Operator services & Tour Organizer for booking hotel.



5. Aggrieved by the aforesaid OIA, the appellant preferred appeal before Hon'ble Tribunal on the limited issue of the credit of service tax paid on garden maintenance work which they claim was carried out inside the factory premises so as to comply with the condition of State Pollution Control Board and Sales promotion activities for international tour of the dealers. Hon'ble Tribunal vide F.O. No. A/11708/2017 dated 31.07.2017, remanded the matter to the adjudicating authority to consider the relevant documents/evidences for verification of the claim.

6. In the remand proceeding, the adjudicating authority vide impugned order allowed the Cenvat credit of Rs.32,443/- availed on garden maintenance service. However, the service tax credit of Rs. 3,61,203/- availed on International tours was disallowed.

7. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant preferred the present appeal on the grounds elaborated below:-

- The adjudicating authority has not appreciated the submissions of the appellant. The period of credit is post the amendment to definition of input service under notification no. 3/11 -CE NT dated 1-3-2011 effective from 01-04-2011. The said definition was subsequently amended on many occasions.
- The demand pertains to credit of service tax pertaining to the traveling of dealers for a meet at Dubai. The services are of travel agents services for booking ticket as well as the services of tour organizer for booking hotel. As a part of sales promotion and marketing, periodical meeting of all the dealers is organized. The meeting is meeting of the dealers of the company for selling the goods of the company. The meeting has direct objective of sales promotion and marketing. The expenditures are for traveling and stay of the dealers. Independently, the traveling and hotel accommodation by itself is an activity closely related to the marketing and sales activities and therefore, the credit is permissible.
- The dealers are the buyers of the appellant products. They purchase the finished goods for onward sale. The sales meeting of dealers is intended to promote the sales of goods to and through the dealers. The sales meet normally would involve detailing of various features, varieties, models of our products as well as comparative analysis and technical superiority of our products vis-a-vis the competitors'. It is advertising campaign and also involves PR activities with the dealers. Various demonstrations and presentations are made. It is intended to improve sales. The definition clearly includes advertisement for sales promotion and therefore, the credit is admissible.
- As regards traveling expenses on dealers, the same are denied in para-28 of the impugned order, mainly relying upon the Honorable Gujarat High Court decision in the case of M/s. Cadila Healthcare Ltd and upon observing that the dealers were the buyers. In the case before the Honorable High court, there was absence of evidences to show that the expenditure was relating to sales promotion. In the facts of present easier the expenditure pertains to the incentive in the form of international tour for dealers organized by the appellant. When the dealers buy the



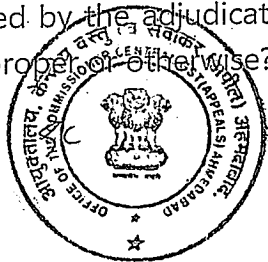
finished goods, it is for sale in the market. The more the dealers buy the goods more in the sale of the appellant. Thus, the expenditure directly results into increase in the sales and therefore, it is clearly sales promotion expenditure. In present case the expenditure is closely related to the sales since it is incurred on the very buyers who are dealers. Therefore, such expenditures are sales promotion expenditure as the increase in purchase by the dealers directly results into increase in our sale. Thus, the ratio of Honourable Gujarat High Court's decision has also not appreciated the nature and the implication of the expenditure.

- It is the nature of the expenditure which alone would be the decision as to whether it is sales promotion expenditure or not. The fact that the expenditure is on the buyers would nowhere show the nature of expenditure.
- The demand is also barred by limitation. The demand is made for the credit availed up to January 2012. The notice in para-2 states the period as up to February 2012. Even considering the period upto February 2012, the notice was required to be issued within a period of one year which would expire in March 2013. The notice is, therefore, clearly barred by limitation.
- Therefore, the extended period cannot be imposed. When the extended period is not available, the penalty also cannot be imposed. The appellant prays for setting aside the part of the order in so far as the demands are confirmed, interest is demanded, and penalty is imposed.

8. Personal hearing in the matter was held on 25.09.2023. Shri S. J. Vyas, Advocate appeared on behalf of the appellant. He submitted that the demand has been made in respect of sales promotion activities involving tour of dealers for Rs.3,61,203/-. The adjudicating authority has confirmed the demand relying on the case of M/s. Cadila Healthcare Ltd wherein, it was held that agents were concerned with sales rather than sales promotion. He contended that in their case there were not selling the goods through the agents, but were actually selling goods to the dealers; who were further selling the goods and the expenses uncured regarding international tours of dealers were in fact for sales promotion through the dealers, in view of above, he requested to allow the CENVAT credit of the expenses incurred in the sale promotion and set-aside the impugned order.

9. Due to change in the appellant authority again a personal hearing was granted to the appellant on 13.10.2023. Shri S. J. Vyas, Advocate appeared on behalf of the appellant. He reiterated the submissions made in the appeal memorandum and the oral submissions made earlier and requested to allow their appeal.

10. I have carefully gone through the facts of the case, the impugned order passed by the adjudicating authority, submissions made by the appellant in the appeal memorandum, submissions made during personal hearing as well as the documents available on record. The issue to be decided in the present appeal is as to whether the service tax demand of **Rs.3,61,203/-** alongwith interest and penalties, confirmed in 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 January, 2011 to January, 2013.

11. The service tax credit of Rs.3,61,203/- was disallowed to the appellant on the grounds that the tour operator services and travel agents service in relation to international tour of dealers of the appellant for a meet at Dubai are not advertising or sales promotion activities. The adjudicating authority relied on the decision of Hon'ble High Court of Gujarat passed in the case of M/s. Cadila Healthcare Ltd-2013(30) STR -3 (Guj) wherein it was held that;

"Agents were directly concerned with sales rather than sales promotion - Services provided by them was neither Business Auxiliary Service under Sections 65(19) and 65(105)(zzb) of Finance Act, 1994, nor were they covered in main or inclusive part of definition of input service in Rule 2(l) of Cenvat Credit Rules, 2004 - It was not used directly or indirectly in or in relation to manufacture of final products or clearance of final products from place of removal - It was not analogous to illustrative activities mentioned in the Rule 2(l) ibid viz., accounting, auditing, etc., and therefore, do not fall within ambit of "activities relating to business" - In that view, it was not eligible for Cenvat credit. [para 5.2 (viii)(ix)]"

12. The appellant however claim that the above expenses were incurred for booking ticket and to avail the services of tour organizer for booking hotel. The sales meeting at Dubai was intended to promote sales of goods to and through dealers and was in the nature of advertising campaign. The expenditure directly results into increase in the sales and therefore, it is clearly sales promotion expenditure. Such expenditures are sales promotion expenditure as the increase in purchase by the dealers directly results into increase in our sale. Therefore, the ratio of Honourable Gujarat High Court's decision has also not appreciated the nature and the implication of the expenditure.

13. It is observed that the above decision of Hon'ble High Court of Gujarat dealt with the definition of input service prior to amendment introduced vide Notif.No.03/2011-CE NT dated 01.03.2011 effective from 01.04.2011. The term 'input service' amended vide Notif.No.03/2011-CE NT dated 01.03.2011 reads as under;

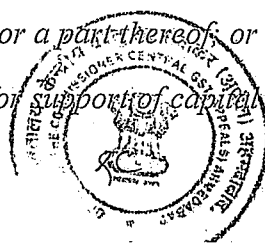
'(l) "input service" means any service, -

- (i) used by a provider of taxable service for providing an output service; or*
- (ii) used by a manufacturer, whether directly or indirectly, in or in relation to the manufacture of final products and clearance of final products upto the place of removal,*

and includes services used in relation to modernisation, renovation or repairs of a factory, premises of provider of output service or an office relating to such factory or premises, advertisement or sales promotion, market research, storage upto the place of removal, procurement of inputs, accounting, auditing, financing, recruitment and quality control, coaching and training, computer networking, credit rating, share registry, security, business exhibition, legal services, inward transportation of inputs or capital goods and outward transportation upto the place of removal; but excludes services,-

(A) specified in sub-clauses (p), (zn), (zzl), (zzm), (zzq), (zzzh) and (zzzza) of clause (105) of section 65 of the Finance Act (hereinafter referred as specified services), in so far as they are used for -

- (a) construction of a building or a civil structure or a part thereof; or*
- (b) laying of foundation or making of structures for support of capital goods,*



except for the provision of one or more of the specified services; or

(B) specified in sub-clauses (d), (o), (zo) and (zzzzj) of clause (105) of section 65 of the Finance Act, in so far as they relate to a motor vehicle except when used for the provision of taxable services for which the credit on motor vehicle is available as capital goods; or

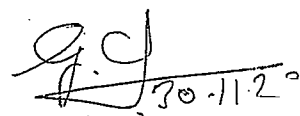
(C) such as those provided in relation to outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, membership of a club, health and fitness centre, life insurance, health insurance and travel benefits extended to employees on vacation such as Leave or Home Travel Concession, when such services are used primarily for personal use or consumption of any employee; ;

14. In terms of amended definition of 'input service' defined under Rule 2(l) of the CCR, 2004, any taxable service, used by the manufacturer, whether directly or indirectly, in or in relation to manufacturer of final product shall be admissible. I find that the definition of input service also includes the words "sales promotion". The appellant arranged Dealers meet at Dubai, which I find was intended to encourage their dealers to increase the sale of their finished goods as all their sales are through dealers. Under the facts and circumstances of this appeal it is evident that there can be no removal of the final products unless the appellant has sales orders in their hands. Thus, I hold that the sales promotion expenses incurred by the appellant are expenditure or input service incurred or received prior to the removal of their final product.

15. As the expenses for booking ticket as well as the services of tour organizer of booking hotel for Dealers at Dubai was incurred for sales promotion activity of their finished excisable goods, therefore, such expenses is definitely an input service of the appellant. Accordingly, the said expenditure is allowable as an input service.

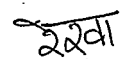
16. In view of above discussion & findings, I set-aside the demand of Rs.3,61,203/- alongwith interest and penalty.

17. 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 अपीलस

Date: 30.11.2023

Attested



(रेखा नायर)

अधीक्षक (अपील्स)

केंद्रीय जीटी.एस., अहमदाबाद

By RPAD/SPEED POST

To,

M/s. Johnson Controls-Hitachi Air-Conditioning India Limited

Hitachi Complex, Karannagar,

Taluka : Kadi,

Mehsana, Gujarat

Appellant



The Assistant Commissioner
CGST, Division-Kadi,
Gandhinagar

- Respondent

Copy to:

1. The Principal Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Gandhinagar.
3. The Assistant Commissioner (System), CGST, Appeal, Ahmedabad .
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- ✓ 4. Guard File.



