



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:- 20240164SW0000000C99

(क)	फाइल संख्या / File No.	GAPPL/COM/STP/2333/2023-APPEAL / 315-319
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-170/2023-24 and 27.12.2023
(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	03.01.2024
(ङ)	Arising out of Order-In-Original No. PLN-AC-STX-47/2022-23 dated 24.06.2022 passed by the Assistant Commissioner, CGST & Central Excise, Division: Palanpur, Gandhinagar Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Govindbhai Mulchandbhai Patel, 17, Yash Vihar Society, Ambaji Road, Patan, Gujarat-384265

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:-

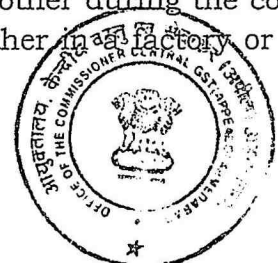
Revision application to Government of India:

(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 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 हो।

Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित 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 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 और 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

M/s Govindbhai Mulchandbhai Patel, 17, Yash Vihar Society, Ambaji Road, Patan, Gujarat-384265 [hereinafter referred to as "the appellant"] have filed the present appeal against Order in Original No. PLN-AC-STX-47/2022-23 dated 24.06.2022 [hereinafter referred to as "the impugned order"] passed by the Assistant Commissioner, CGST & Central Excise, Division- Palanpur, Gandhinagar Commissionerate [hereinafter referred to as "the adjudicating authority"].

2. Briefly stated, the facts of the case are that the appellant were engaged in providing taxable services under Service Tax Registration No.AFXPP6164JSD001. As per the data received from the Income Tax department, it was observed that the total income declared by the appellant in their ST-3 Returns compared with their Income Tax Return (ITR-5)/Form 26AS for the period F.Y. 2015-16 was less. Letters dated 16.09.2019 & 18.10.2019 were issued to the appellant calling for the details of services provided during the said period. The appellant did not submit any reply. Therefore, the Service Tax liability was determined on the basis of differential value arrived between the value of 'Sales of Services' under Sales/Gross Receipts from Services (Value from ITR) and taxable value shown in ST-3 Return for the relevant period as per details below:

Table

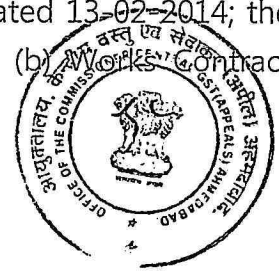
Sr. No.	Details of taxable value shown in returns filed in F.Y. 2014-15	(Amount in Rs.)
1	Taxable value as per Income Tax Data ITR-5	87,36,016/-
2	Taxable Value declared in ST-3 Return	0/-
3	Differential Taxable Value (S.No-1-2)	87,36,016/-
4	Amount of Service Tax along with cess not paid / short paid (service tax @ 14.5%)	12,66,722/-

2.1 A Show Cause Notice bearing F. No. AR-V/Govindbhai Mulchandbhai Patel/ST-3-SCN/2020-21 dated 10.06.2020 (SCN in short) was issued to the appellant wherein it was proposed to demand and recover service tax amounting to Rs.12,66,722/- for the period F.Y. 2015-16 under the proviso to Section 73 (1) of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994. Imposition of penalty was proposed under Sections 76, Section 77(2), Section 77(3)(c) and Section 78 of the Finance Act, 1994.

2.2 The SCN was adjudicated *ex-parte* vide the impugned order wherein the demand for service tax amounting to Rs.12,66,722/- was confirmed along with interest. Penalty amounting to Rs.12,66,722/- was imposed under Section 78; Penalty of Rs. 10,000/- under Section 77(2); Penalty of Rs.10,000/- or Rs.200/- for every day during which such failure continues, whichever is higher, starting with the first day after the due date till the date of actual compliance, was imposed under Section 77(1)(c) of the Finance Act, 1994 was also imposed. However, penalty under Section 76 was dropped.

3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant preferred the present appeal alongwith Miscellaneous Application seeking condonation of delay, on the grounds elaborated below:-

- As per the Service Tax Registration No.. AFXPP6164JSD001 dated 13-02-2014; the appellant is registered under (a) Business Support Service (b) Works Contract



service; but it is observed that neither in SCN nor in impugned order, the Adjudicating Authority has discussed the Category and description of service in brief facts of the case or in his finding but only because of the Appellant has not submitted periodical Returns under section 70 of the Finance Act, 1994 and not submitted reply to SCN dated 10-06-2020 as well as not attending personal hearing on the date fixed, the SCN was decided ex-parte vide impugned order only on the base of the information of Income earned and declared in Income Tax Return for the period from 01-04-2015 to 31-03-2016 and Form 26-AS, it was assumed and presumed that the Appellant has not paid Service Tax. Therefore, the nature of Service Activity of the Appellant and status of the Recipient of Service as well as whether service provided fall under Negative list of services provided under section 66D of the Finance Act, 1994 was not examined before confirming the demand.

- The Department is well aware of the business location of the Appellant, which appeared in Service Tax Registration as 44, Tirupati Township, Near Garden Hotel, Chansma High Way, Patan 384265 and in GST Registration No. 24AFXPP6164J2ZO issued by the department wherein the place of business appeared as – 17, Yes Vihar Society, Ambaji Road, Patan, Patan – Gujarat-384265; therefore, the department has to despatch, any correspondence either of above addresses but on going through letters, SCN and OIO the dispatch address reflected is M/s Govindbhai Mulchandbhai Patel, High Way Road, At. Shihori, Tal: - Kankrej, Dist: Banaskantha-385550. Though in both Registration i.e (a) Service Tax Registration (b) GST Registration: the place of business does not appear as it appeared in correspondence i.e letters, SCN and OIO. Therefore, it is best known to the department how it was not dispatched on address appeared in Registrations, the reason best known to the department and the Appellant should not be punished for the error committed by the department.
- The Adjudicating Authority has not discussed the nature of service and category of service, Negative list and Exemption in his finding. The Appellant had provided the service of Erection and Installation of Cement Pole on the site mentioned in work order awarded by UGVCL (Sample copy of Work order submitted for reference). The service provided under work order awarded in the results of BID i.e Participated in Tender and work allocated by UGVCL under Work order hence the Category of the service is Works Contract.
- The service provided by the Appellant is to UGVCL, which is Govt. Company not taxable as covered under negative list under section 66B of the Act. The service provided under works contract under work order issued by the UGVCL for the purpose of Transmission or Distribution of Electricity by an electricity transmission or distribution utility, therefore, the installation of cement Pole is being one of the vital ingredient for the aforesaid purpose, such services fall within the orbit of Negative list provided under sub-section (k) of section 66D of the Finance Act, 1994 and not taxable, hence, the service not covered under the provisions of Section 65B(51) of the Finance Act, 1994 is not taxable but exempted under 66D(k) of the Finance Act, 1994.

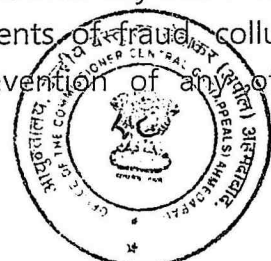


- In the present case, the Appellant provided the service i.e Erection and Installation of Cement Pole on site, for the purpose of Transmission and Distribution of Electricity by the UGVCL; which is a Company wherein in more than 90% of Equity holding by the Central Government or State Government or it's subsidiary company; therefore, the UGVCL is covered under the Definition of Government Company, provided under section 617 of the Companies Act ; 1956 or 2013.
- Moreover, vide Noti.No.25/2012-ST dated 20-06-2012 at SR. No. 2(s) the definition of Government Authority provided as under:-

" Government Authority means an authority or a Board or any other body";

 - (i) *Set up by an ACT of Parliament or a State legislature ; or*
 - (ii) *Established by Government ,*

With 90% or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243W of the constitution.
- In view of the aforesaid definition, it is crystal clear that the status of Service Recipient is "Government Company". In view of the above, the Appellant provided the service to Government Company (UGVCL), the exemption provided under section 66D(k) of the Finance Act, 1994 is applicable and no service tax is payable on the income earned by the Appellant.
- Since the Appellant has not received the SCN for the reason it was dispatched on address other than the address appeared in Service Tax Registration no 24AFXPP6164J2ZO. Similarly, the Appellant has also not received impugned order as it was also dispatched on the Address other than appeared in service Tax Registration or GST Registration. Therefore, the Appellant has not submitted any reply to SCN and not attended personal hearing, hence SCN decided *ex-parte*.
- The appellant is duly registered with the Department under Section 69 of the Finance Act, 1994 having Service Tax Registration No. AFXPP6164JSD001 dated 13-02-2014 for providing Business Support Service and Work Contract service. Since, the service provided to UGVCL, being a Government company, the Appellant was under bonafide belief that Service Tax is not payable, and did not submit periodical return under section 70 of the finance Act, 1994. But if at all required then the relevant date is to be determined as under:-
 - (i) First ST-3 return for the period 01-04-2015 to 30-09-2015, due date for issue of SCN under section 73(1) is 21-03-2018(30 Months).
 - (ii) Second ST-3 Return for the period from 1-10-2015 to 31-03-2016 due date for issue of SCN is 21-10-2018 (30 Months).
- However, the SCN was issued on 10-06-2020 hence hit by law of limitation provided under section 73(1) of the Finance Act, 1994.
- Further, in the present case, as the department has not unearthed any documentary evidences against the Appellant which proved any elements of fraud, collusion, willful miss-statement, suppression of Facts and contravention of any of the



provisions of Finance Act, 1994 and Rules made there under with intent to evade payment of service tax, on the part of the Appellant; therefore the extension period of five years provided under Section 73(4) of the Finance Act, 1994 cannot be invoked. They relied upon the following judgment of Hon'ble Courts and Tribunals in case of :

- J.P. Iscon Pvt. Ltd. Vs Commissioner Of Central Excise, Ahmedabad-I 2022 (63) G.S.T.L. 64 (Tri. - Ahmd).
- Balajee Machinery Vs Commissioner Of Cgst & Excise, Patna-II 2022 (66) G.S.T.L. 440 (Tri. - Kolkata)
- 2022 (3) Tmi 1157- Gauhati High Court Other Citation: 2022 (63) G. S. T. L. 309 (Gau.) M/S. N.E. Logistics & Anr. Jugal Kishore Mahanta Vs Union of India And 2 Ors. The Principal Commissioner GST And Central Excise Commissionerate Guwahati.
- 2023 (6) Tmi 1247- CESTAT Kolkata Mr. Bikash Chakraborty Vs Commissioner of Cgst & Cx, Guwahati Commissionerate.

4. Personal Hearing in the case was held on 28.11.2023. Shri, R. R. Dave, 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. He also submitted additional written submission dated 28.11.2023 during the course of personal.

4.1 In the additional written submission the appellant reiterated the grounds of appeal memorandum and submitted copies of case laws relied in support of their argument.

5. I have carefully gone through the facts of the case available on record, grounds of appeal in the appeal memorandum, additional submission, oral submissions made during personal hearing and the impugned order passed by the adjudicating authority. The issue to be decided before me in the present appeal is whether the impugned order passed by the adjudicating authority, in the facts and circumstances of the case, confirming the demand of service tax amounting to Rs.12,66,722/- under proviso to Section 73 (1) of Finance Act, 1994 alongwith interest, and penalties is legal and proper or otherwise. The demand pertains to the period F.Y. 2015-16.

6. Before going into merits of the case, I will first decide the Miscellaneous Application filed by the appellant. On going through the appeal memorandum, it is noticed that the impugned order was issued on 24.03.2022 and same was claimed to be received by the appellant on 22.03.2023. Therefore, the present appeal, in terms of Section 85 of the Finance Act, 1994, was filed on 28.04.2023 after a delay of 8 months. The appellant in the Miscellaneous application stated that the impugned order was despatched to wrong address hence returned undelivered. The appellant was provided the copy of OIO on 22.03.2023 and the appeal was filed subsequently, hence the delay. They also submitted the correspondence made to the jurisdictional Range Superintendent informing the non-receipt of SCN and OIO and claimed that the delay was not intentional and was beyond their control and they should not be held responsible for such inordinate delay.

6.1 In terms of Section 85 of the Finance Act, 1994, an appeal should be filed within a period of 2 months from the date of receipt of the decision or order passed by the adjudicating authority. Under the proviso appended to sub-section (3A) of Section 85 of the Act, the Commissioner (Appeals) is empowered to condone the delay and to allow the filing of an appeal within a further period of one month thereafter if, he is satisfied that the



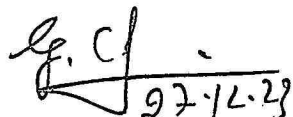
appellant was prevented by sufficient cause from presenting the appeal within the period of two months.

6.2 It is observed that the appeal in the present case was filed on 28.4.2023, and the impugned order was delivered to them on 22.03.2023. Considering the facts of the case and the legal provisions under Section 85(3A) of the Finance Act, 1994, I find that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of two months. I find the cause as sufficient and condone the delay.

7. I find that the impugned order has been issued ex-parte. Due to communication of SCN and P.H letters sent to incorrect address, the appellant could not defend his case before the adjudicating authority. Hence it is in the fitness of the thing that the matter is remanded back to the adjudicating authority for fresh adjudication following the principles of natural justice.

8. Accordingly, I set-aside the impugned order and allow the appeal by way of remand.

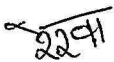
9. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stands disposed off in above terms.


(ज्ञानचंद जैन)
आयुक्त (अपील्स)

Date: 27-12-2023



Attested



(रेखा नायर)

अधीक्षक (अपील्स)

केंद्रीय जी. एस. टी, अहमदाबाद

By RPAD/SPEED POST

To,

M/s Govindbhai Mulchandbhai Patel,
17, Yash Vihar Society,
Ambaji Road, Patan,
Gujarat-384265.

Appellant

The Assistant Commissioner
CGST, Division-Palanpur,
Gandhinagar

Respondent

Copy to:

1. The Principal Chief Commissioner, CGST and Central Excise, Ahmedabad.
2. The Principal Commissioner, CGST and Central Excise, Gandhinagar.
3. The Superintendent (Systems), CGST, Appeals, Ahmedabad, for publication of OIA on website.
- ✓ 4. Guard file