



आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeals Ahmedabad Commissionerate
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(क)	फाइल संख्या / File No.	GAPPL/COM/STP/1848/2022-APPEAL 12988-93
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-051/2023-24 and 28.06.2023
(ग)	पारित किया गया / Passed By	श्री शिव प्रताप सिंह, आयुक्त (अपील) Shri Shiv Pratap Singh, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	10.07.2023
(ङ)	Arising out of Order-In-Original No. 103/AC/DEM/MEH/ST/Power Distribution/2021-22 dated 25.03.2022 passed by Assistant Commissioner, CGST, Division-Mehsana, Gandhinagar Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Power Distribution Engineering, 66, Shree Sai Industrial Estate, Mehsana By Pass Highway, Mehsana, Gujarat-384002

कोई व्यक्ति इस अपील-आदेश से असंतोश 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 अंतर्गत 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 में किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाने 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 ड 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.

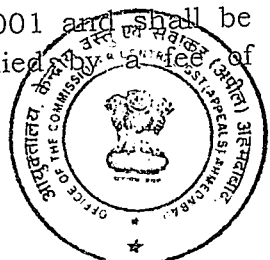
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 (मिस्टेट) 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 पढ़ी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

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

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

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

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) एके प्रति अपील के मामले में कर्तव्यमांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवाकर के अंतर्गत, शामिल होगा कर्तव्य की मांग (Duty Demanded)।

- (1) खंड (Section) 11D के तहत निर्धारित राशि;
- (2) लिया गलत सेनवैट क्रेडिट की राशि;
- (3) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि।

यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में 'अपील' दाखिल करने के लिए पूर्व शर्त बना दिया गया है।

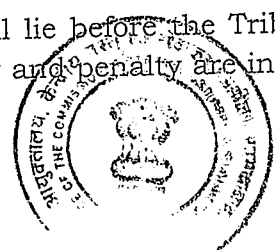
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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



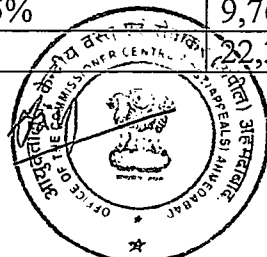
अपीलियआदेश / ORDER-IN-APPEAL

The present appeal has been filed by M/s. Power Distribution Engineering, 19, Shree Sai Industrial Estate, Mehsana Bye Pass Highway, Mehsana, Gujarat – 384002) (new address – 66, Shree Sai Industrial Estate, Mehsana Bye Pass Highway, Mehsana, Gujarat - 384002 [hereinafter referred to as the appellant] against Order in Original No. 103/AC/DEM/MEH/ST/Power Distribution/2021-22 dated 01.04.2022 [hereinafter referred to as the “*impugned order*”] passed by the Assistant Commissioner, CGST, Division: Mehsana, Commissionerate: Gandhinagar [hereinafter referred to as the “*adjudicating authority*”].

2. Briefly stated, the facts of the case are that the appellant were holding Service Tax Registration No. AAPFP8441DSD001 for providing Taxable Services. As per the information received from the Income Tax department, discrepancies were observed in the total income declared in the Income Tax Returns of the appellant for the period F.Y.2015-16 and F.Y.2016-17 in comparison to the data reflected in their Service Tax Returns. Accordingly, letter/email dated 08.05.2020 was issued to the appellant calling for the details of services provided during the period F.Y.2015-16 and F.Y.2016-17. The appellants failed to reply to the letters. It was observed by the jurisdictional officers that the nature of service provided by the appellant were covered under the definition of ‘Service’ as per Section 65 B(44) of the Finance Act, 1994 (FA,1994), and their services were not covered under the ‘Negative List’ as per Section 66 D of the FA,1994. Further, their services were not exempted vide the Mega Exemption Notification No.25/2012-S.T dated 20.06.2012 (as amended), hence, the services provided by the appellant during the relevant period were considered taxable.

3. In the absence of any other available data for cross-verification, the Service Tax liability of the appellant for the F.Y.2015-16 and F.Y. 2016-17 was determined on the basis of value of ‘Sales of Services’ or ‘Value for TDS’ mentioned in the ITR returns filed by the appellant for the relevant period as per details given below :

Sr. No	Period	Differential Taxable Value as per Income Tax Data (in Rs.)	Rate of Service Tax including Cess	Service Tax liability (in Rs.)
1	2015-16	86,57,426/-	14.5%	12,55,327/-
2	2016-17	65,08,428/-	15%	9,76,264/-
3	Total	1,51,65,854/-		22,31,591/-



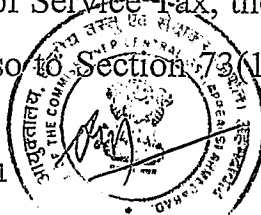
4. The appellant was issued a Show Cause Notice under F.No. V.ST/11A-13/Power Dist./2020-21 dated 29.06.2020 (in short SCN) wherein it was proposed to demand and recover service tax amounting to Rs.22,31,591/- under the proviso to Section 73 (1) of the Finance Act, 1994 alongwith interest under Section 75 of the Finance Act,1994. It was also proposed to impose penalties under Section 77(2), 77C and 78 of the Finance Act, 1994;

5. The impugned SCN was adjudicated vide the impugned order wherein:

- the demand for Rs.22,31,591/- (leviable on differential taxable value of Rs. 151,65,854/-) was confirmed under Section 73(1) of the Finance Act,1994 alongwith interest;
- Penalty of Rs.10,000/- was imposed under Section 77 (2) of the Finance Act, 1994;
- Penalty @ Rs.200/- per day till the date of compliance or Rs.10,000/- whichever is higher was imposed under the provisions of Section 77 C of the Finance Act, 1994;
- Penalty amounting to Rs.22,31,591/- was imposed under Section 78 of the Finance Act, 1994 alongwith option for reduced penalty under clause – (ii).

6. Being aggrieved with the impugned order, the appellant has filed the instant appeal on following grounds:

- The adjudicating authority has erred in wrongly mentioning that adequate opportunities for personal hearing was granted to the appellant on various dates, as neither the Show Cause Notice nor any letters for Personal Hearing was received by them. Hence, the impugned order was issued in violation of the principles of natural justice.
- They have filed all their Service Tax Returns (ST-3) during the period F.Y. 2015-16 and F.Y. 2016-17. All the ST-3 Returns were filed within stipulated period and the leviable Service Tax was paid as well as declared in the returns.
- The adjudicating authority has confirmed the demand entirely on the basis of data received from Income Tax department without verifying the ST-3 returns. As there is no short payment of Service Tax, therefore the question of demanding service tax under proviso to Section 73(1) read with Section



68 of the Finance Act, 1994 invoking the larger period of five years does not arise.

➤ As the department was well aware about the activities of the appellant through their ST-3 returns, there is no suppression of facts and therefore Penalty cannot be imposed under Section 78 of the Finance Act, 1994.

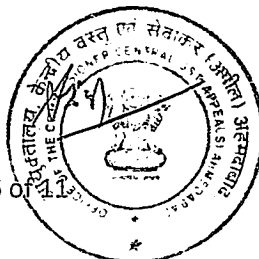
➤ In support of their contention they relied the following citations :

- Decision of the Hon'ble Karnataka High Court in the case of CCE & ST, LTU, Bangalore Vs Adecco Flexione Workforce Solutions Ltd. reported as [2012 (26) STR 3 (Kar)].
- Decision of the Hon'ble CESTAT, Ahmedabad in the case of Atwood Oceanics Pacific Ltd. Vs Commissioner of Service Tax, Ahmedabad [2012(12) TMI-CESTAT, Ahmedabad].
- Decision of the Hon'ble CESTAT, Mumbai in the case of M/s Trizetto India Pvt.Ltd. Vs Commissioner of Central Excise, Pune – III reported as 2015 (5) TMI 453 – CESTAT, Mumbai.

7. Personal Hearing in the case was held in virtual mode on 18.05.2023. Shri Mukesh Kumar, Chartered Accountant, appeared on behalf of the appellant for the hearing. He reiterated the submissions made in the appeal memorandum. During the personal hearing, he stated that they had filed ST-3 Returns during the period and also an additional written submission over e-mail, which may be taken on record.

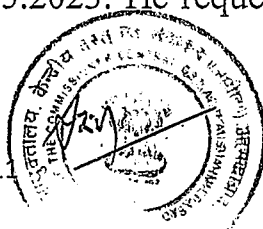
7.1 Vide their additional written submission (vide e-mail) they had submitted that :

- M/s Power Distribution Engineering was a partnership firm and registered with service tax, they submitted copy of Form-ST-2.
- They were engaged in providing Works Contract Supply Service (i.e supply of goods alongwith service) during the period F.Y. 2015-16 and F.Y. 2016-17. They were providing works contract service of Heavy Electric Goods and related installation services during the period. They are also registered with the Gujarat State VAT department under Registration No. 24040707816.



- They came to know about the service tax proceedings upon receiving a telephone call from the adjudicating authority for collecting the copy of the impugned order.
- As they have not received any letter or show cause notice, hence, they have not filed any reply nor did they appear for personal hearing.
- They have filed their half yearly ST-3 returns during the period F.Y. 2015-16 and F.Y. 2016-17 wherein they have declared the taxable value and service tax paid for the period. They submitted copies of all ST-3 returns submitted by them.
- During the period F.Y. 2015-16 they have supplied goods alongwith services for a total turnover of Rs.1,18,91,589.86/-. Out of the above said amount Rs. 99, 72, 350. 86/- were for Value of Supply of Goods, and Rs. 19,19,239/- were for supply of services including Exempt service value of Rs. 4,11,560/-.
- They also furnished a reconciliation statement for the total turnover of supply of Goods and Services amounting to Rs.1,18,91,589.86/-. Alongwith the reconciliation statement they also submitted copies of exemption notification, Balance Sheet and Profit and Loss account for the F.Y. 2015-16, copy of VAT returns, copy of agreement entered into with M/s Shapoorji Pallonji and Co. and copies of sample Invoices.
- During the period F.Y. 2016-17 they had provided their total turnover of Supply of Goods and Services was Rs. 1,47,70,081.11/- (value of Supply of Goods was of Rs.1,18,53,147.56/- and value of services were for Rs.29,16,933.55/-).
- For the period F.Y. 2016-17 they submitted reconciliation statement supported with copies of Service Tax ledger, copy of challan, copy of bills for services provided and copy of sample Invoices.
- On the basis of their above submission they requested to drop the demand of Rs.22,31,591/-.

7.2 On account of change in the appellate authority, fresh Personal Hearing was held on virtual mode on 23.06.2023. Shri. Mukesh Kumar, Chartered Accountant, appeared on behalf of the appellant for the hearing. He reiterated the submissions made in the appeal, additional written submissions sent through e-mail and those made at the time of earlier PH held on 18.05.2023. He requested to set aside the OIO on the basis of these submissions.



8. I have gone through the facts of the case, submissions made in the Appeal Memorandum, additional written submissions submitted during both the personal hearings and the material available on records. The issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority, confirming the demand of Service Tax amounting to Rs.22,31,591/- alongwith interest and penalties, in the facts and circumstances of the case, is legal and proper or otherwise. The demand pertains to the period F.Y. 2015-16 and F.Y. 2016-17.

9. It is observed that the SCN in the case has been issued only on the basis of data received from the Income Tax department. The appellant is registered with the service tax department, which is apparent from the SCN which mentions the Service Tax Registration No. of the appellant. As regard the contentions of the appellants that they did not receive the SCN and letters issued to them, I find that there is no evidence on record to suggest that the SCN was served upon the appellant. It is further observed that the SCN was issued entirely on the basis of data received from Income Tax department without conducting any independent inquiry by the issuing authority. I find that the SCN has not mentioned any category of service or whether the liability of the appellant to pay service tax was under reverse charge or otherwise, even though they were registered with the department and were reportedly filed their ST-3 Returns and no discrepancies were noticed during F.Y. 2015-16 and F.Y. 2016-17 when compared to the data received from the Income Tax department. I also find that the demand has been confirmed against the appellant and penalties imposed ex-parte, merely on the basis of data received from the Income Tax department, without any further verification by the adjudicating authority.

9.1 I find it relevant to refer to the CBIC Instruction dated 26.10.2021, wherein at Para-3 it is instructed that:

*Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)
CX & ST Wing Room No.263E,
North Block, New Delhi,*

Dated- 21st October, 2021

*To,
All the Pr. Chief Commissioners/Chief Commissioners of CGST & CX Zone, Pr.
Director General DGGI*



Subject:-Indiscreet Show-Cause Notices (SCNs) issued by Service Tax Authorities-reg.

Madam/ Sir,

...

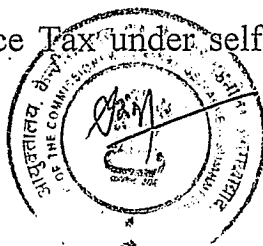
3. It is once again reiterated that instructions of the Board to issue show cause notices based on the difference in ITR-TDS data and service tax returns only after proper verification of facts, may be followed diligently. Pr. Chief Commissioner /Chief Commissioner (s) may devise a suitable mechanism to monitor and prevent issue of indiscriminate show cause notices. Needless to mention that in all such cases where the notices have already been issued, adjudicating authorities are expected to pass a judicious order after proper appreciation of facts and submission of the noticee

...

Considering the facts of the case and the specific Instructions of the CBIC, I find that the SCN and the impugned order has been passed indiscriminately and mechanically without application of mind, and is vague, being issued in clear violation of the instructions of the CBIC discussed above.

10. I also find that the appellants did not avail the opportunity to present their case before the adjudicating authority. It has been recorded at Para 14 of the impugned order that the appellant has not filed any reply to the SCN. It has also been recorded at Para 15 that the opportunity of personal hearing was granted on 07.01.2021, 12.01.2021, 22.02.2022, 09.03.2022 and 22.03.2022 but the appellant did not appear. Thereafter, the case was adjudicated ex-parte. As the impugned order has been passed ex-parte, the violation of principles of natural justice is also apparent.

11. I find that the appellant have in their appeal memorandum and additional submission, submitted details and various documents in their defense. They have contended that they had provided Works Contract Supply Service to M/s Shapoorji Pallonji and Company, which is a Company/Body Corporate. Therefore, their actual service tax liability would be 50% of the labour services provided by them. It is observed from the ST-3 Returns for the relevant period filed by the appellant that they have filed their returns regularly. It is apparent from the ST-3 Returns that the appellant have provided services under Erection, Commission and Installation Service; Manpower Recruitment & Supply Agency Service and Works Contract Service. They have also claimed exemption/abatment in terms of S.No. 09 of Notification No. 30/2012-ST dated 20.06.2012 and S.No. 01 of Notification No. 24/2012-ST dated 20.06.2012 and paid Service Tax under self assessment. They




have also submitted a reconciliation statement alongwith additional submission explaining the tax liability arrived by them during the period of dispute.

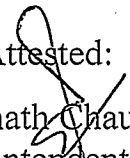
11.1 I also find that, the appellant have filed their ST-3 returns regularly and also claimed exemption/abatement under these returns. However, their submissions were not perused by the adjudicating authority as neither did they file any written submission nor did they attend any personal hearing to plead their case in their defense. Therefore, these submissions were not examined by the adjudicating authority and are presented before this authority for the first time. Therefore, I am of the considered view that it would be in the fitness of things and in the interest of natural justice that the matter is remanded back to the adjudicating authority to consider the submissions of the appellant made in the course of the present appeal after proper examination and evaluation and, thereafter, adjudicate the matter following the principles of natural justice.

12. In view of the above facts, it is established that the department was fully aware of the services rendered by the appellant during the relevant period i.e. F.Y. 2015-16 and F.Y. 2016-17 as well as of the Service Tax paid and ST-3 returns filed. Hence, I find that the SCN as well as the impugned order has been issued indiscriminately and without causing any verification.

13. Therefore, the matter is remanded back to the adjudicating authority for fresh adjudication considering the submissions of the appellant and examining the documents produced vis-à-vis the prevalent legal provisions, after following the principles of natural justice. The appellants are directed to produce all relevant documents before the adjudicating authority within 15 days of receipt of this order. The appeal filed by the appellant is allowed by way of remand.

14. अपीलकर्ताद्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stands disposed of in above terms.


(Shiv Pratap Singh)
Commissioner (Appeals)
Date: 28th June, 2023

Attested:

(Somnath Chaudhary)
Superintendent (Appeals),
CGST, Ahmedabad.



BY RPAD / SPEED POST

To,

M/s. Power Distribution Engineering,
19, Shree Sai Industrial Estate,
Mehsana Bye Pass Highway,
Mehsana, Gujarat – 384002)

66, Shree Sai Industrial Estate,
Mehsana Bye Pass Highway,
Mehsana, Gujarat – 384002)

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Principal Commissioner, CGST, Commissionerate - Gandhinagar.
3. The Deputy Commissioner, Central GST Division –Mehsana,
Commissionerate : Gandhinagar.
4. The Assistant Commissioner (System), CGST, Appeals, Ahmedabad. (for
uploading the OIA)
- ✓ 5. Guard File.
6. P.A. File.



