



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

By SPEED POST

DIN:- 20230764SW000021792E

(क)	फाइल संख्या / File No.	GAPPL/COM/STP/2360/2022-APPEAL / 3826-30
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-059/2023-24 and 24.07.2023
(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	26.07.2023
(ङ)	Arising out of Order-In-Original No. 10/AC/DEM/MEH/ST/Swargbhumi/2022-23 dated 11.05.2022 passed by the Assistant Commissioner, CGST, Division-Mehsana, Gandhinagar Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Swargbhumi Natures Pvt. Ltd., 202, Chandraprabhu Complex, Mehsana Highway, Mehsana, Gujarat

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:-

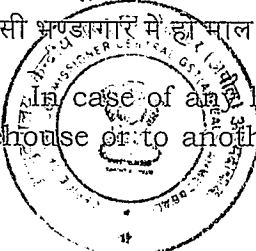
Revision application to Government of India:

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा 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 हानि माल की प्रक्रिया के दौरान हुई हो।

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



of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामले में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

(घ) अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं 2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

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

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या ईए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के 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.

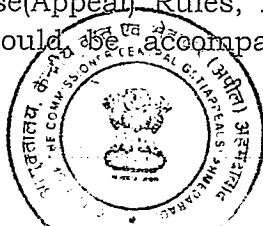
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

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

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

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

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

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

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

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

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

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

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

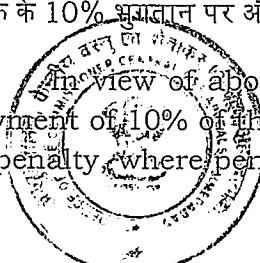
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994).

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

(6)(i) इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty where penalty alone is in dispute."



अपीलिय आदेश / ORDER-IN-APPEAL

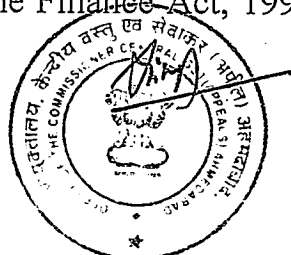
This Order arises out of an appeal filed by M/s. Swargbhumi Natures Private Limited, 202-Chandraprabhu Complex, Mehsana Highway, Mehsana, Gujarat [hereinafter referred to as the appellant] against OIO No. 10/AC/DEM/MEH/ST/Swargbhumi/2022-23 dated 11.05.2022 [hereinafter referred to as the impugned order] passed by Assistant Commissioner, Central GST, Division: Mahsana, Commissionerate: Gandhinagar [hereinafter referred to as the adjudicating authority].

2. Briefly stated, the facts of the case are that the appellant are registered with Service Tax under Registration No. AAQCS1436BSD001 and are engaged in providing taxable services. As per the information received from the Income Tax department, discrepancies were observed in the total income declared by the appellant in their ST-3 Returns when compared with their Income Tax Return (ITR-5) and details of Form 26 AS for the period F.Y. 2014-15. Accordingly, letter/email dated 19.06.2020 was issued to the appellant calling for the details of services provided during the period F.Y. 2014-15. The appellant did not submit any reply. However, the jurisdictional officers considered that the services provided by the appellant during the relevant period were taxable under Section 65 B (44) of the Finance Act, 1994 and the Service Tax liability for the F.Y. 2014-15 was determined on the basis of value of 'Sales of Services' under Sales/Gross Receipts from Services (Value from ITR) and Form 26AS for the relevant period as per details below :

Table

Sr.No	Details	F.Y. – 2014 - 15 (in Rs.)
1	Taxable value as per Income Tax data i.e Total Amount Paid/Credited under Section 194C, 194H, 194I, 194J or Sales/Gross Receipts from Services (From ITR)	1,05,31,000/-
2	Taxable Value declared in ST-3 Returns	00
3	Differential Taxable Value (S.No-1-2)	1,05,31,000/-
4	Amount of Service Tax including cess (@ 12.36%)	13,01,631/-

2.1 Show Cause Notice F.No. IV/16-13/TPI/PI/Batch 3C/2018-19/Gr.II dated 25.06.2020 (SCN in short) was issued to the appellant wherein it was proposed to demand and recover service tax amounting to Rs. 13,01,631/- for the period F.Y. 2014-15 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 Section 77(2), 77C and 78 of the Finance Act, 1994.

2.2 The SCN was adjudicated vide the impugned order wherein the demand for service tax amounting to Rs. 13,01,631/- (considering the taxable value as Rs. 1,05,31,000/-) was confirmed along with interest. Penalty equivalent to the amount of service tax confirmed was imposed under Section 78 of the Finance Act, 1994 alongwith option for reduced penalty in terms of clause (ii). Penalty amounting to Rs.10,000/- was imposed under Section 77(2) of the Finance Act, 1994 and Penalty @ Rs.200/- per day till the date of compliance or Rs. 10, 000/- whichever is higher under the provisions of Section 77(c) of the Finance Act, 1994.

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

(i) They are a private limited company engaged in the business of construction and sale of residential buildings/houses. They are registered with Service Tax department, filed their Service Tax Returns (ST-3) during the period F.Y. 2014-15 and also paid Service Tax as assessed. During the period they have sold completely built units/houses considering that they were excluded from Service Tax under the exclusion clause of Section 66E(b) of the Finance Act, 1994. These facts were presented by them before the adjudicating authority during personal hearing, but were not considered.

(ii) The SCN was issued entirely on the basis of data received from Income Tax department and without verification of facts. Further, the SCN was despatched through e-mail only without any confirmation of its receipt. They have promptly filed their Income Tax returns wherein they have declared all the facts required to be declared.

(iii) The adjudicating authority have confirmed the demand under Section 73 of the Finance Act., invoking extended period of time limitation. Whereas, there was no suppression of facts or malafide intention on part of the appellant. Moreover, the department have failed to fulfil their burden to prove and justify the validity of invoking the extended period of limitation. In absence of the same the SCN becomes invalid and incorrect. In support of their contention they cited the decision of the Hon'ble Supreme Court of India in the case of M/s Cosmic

Dye Chemical Vs Collector of Central Excise, Bombay reported as 1995 (75) ELT 721 (SC).

(iv) That the SCN was issued in violation of the guidelines issued by the Board vide Circular No. 1053/02/2017-CX, dated 10.03.2017 issued from F.No. 96/1/2017-CX.I. The Circular categorically states that SCN should be issued after proper verification of facts and the onus is on the department to prove the invocation of extended period of five years. They also alleged that the SCN dated 25.06.2020 was time barred as it was issued after the stipulated period of five years.

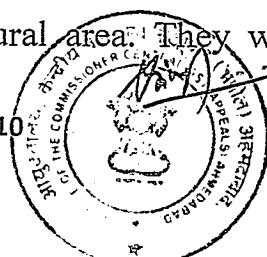
(v) During the relevant period the appellant were engaged in construction of residential scheme under the name of 'Fort Villa Farm'. They have completed the scheme on 25.01.2014. During the F.Y. 2014-15 they have sold some completed units to customers and they have submitted an Income ledger account in this respect. They also submit a 'Completion Certificate' in respect of their project (Fort Villa Farm) issued by the local authorities competent for the purpose.

(vi) The appellants are eligible for abatement in terms of Notification No. 24/2012-ST dated 20.06.2012. However, the SCN was issued without considering the same and although the relevant facts were presented before the adjudicating authority, he did not accept these facts and confirmed the demand against the appellant.

(vii) As per their above submissions, since no demand of Service Tax is sustainable, therefore, imposition of penalty stands infructuous. In support they cited that decision of the Hon'ble Supreme Court in the case of Hindustan Steel Vs State of Orissa reported as 1978 ELT (J159).

4. Personal hearing in the case was held on 18.05.2023. Shri Arpan Yagnik, Chartered Accountant, appeared on behalf of the appellant for hearing. He reiterated the submissions made in the appeal memorandum.

4.1 On account of change in the appellate authority Personal Hearing was again conducted on 23.06.2023. Shri Arpan Yagnik, Chartered Accountant, appeared on behalf of the appellant for hearing. He submitted that the appellants provided construction services of small houses in rural area. They were sold to various



customers after completion of construction. A copy of completion certificate issued by the Sarpanch of the jurisdictional Gram Panchayat was submitted and he requested to set aside the impugned order.

5. I have gone through the facts of the case, submissions made in the Appeal Memorandum, oral submissions made during the personal hearing, and materials available on records. The issue before me for decision is whether the demand of Service Tax confirmed alongwith interest and penalty vide the impugned order, in the facts and circumstances of the case, is legal and proper or otherwise. The demand pertains to the period F.Y. 2014-15.

6. It is observed from the case records that the appellant are registered under Service Tax and during the relevant period that they were engaged in providing taxable services falling under the category of 'Construction of Residential Complex service', 'Commercial or Industrial Construction Service', 'Works Contract Service' and 'Other taxable services'. During the period F.Y. 2014-15 they have filed their ST-3 Returns. These facts are undisputed. However, the SCN was issued entirely on the basis of data received from Income Tax department and without classifying the Services rendered by the appellant and the impugned order was issued without causing any further verifications in this regard.

6.1 I find it relevant here, 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 as well as the impugned order has been passed indiscriminately and mechanically without application of mind, and is vague, issued in clear violation of the instructions of the CBIC discussed above.

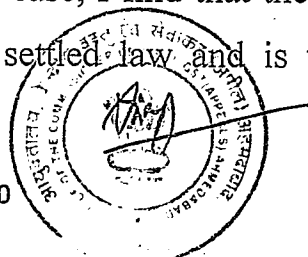
7. It is further observed that the appellants have filed their ST-3 Returns for the relevant period and they have not received any 'short/non duty payment notice' from the jurisdictional officers. This implies that the appellant have made complete disclosures before the department and the department was aware about the activities being carried out by the appellant and these were never disputed. However, the impugned order was issued invoking the extended period of limitation. In this regard it is relevant to refer the decision of the Hon'ble Supreme Court of India in the case of *Commissioner v. Scott Wilson Kirkpatrick (I) Pvt. Ltd. - 2017 (47) S.T.R. J214 (S.C.)*], wherein the Hon'ble Court held that "...ST-3 Returns filed by the appellant wherein they Under these circumstances, longer period of limitation was not invocable".

7.1 The Hon'ble High Court of Gujarat in the case of *Commissioner v. Meghmani Dyes & Intermediates Ltd. reported as 2013 (288) ELT 514 (Guj.)* ruled that "if, prescribed returns are filed by an appellant giving correct information then extended period cannot be invoked".

• I also rely upon the decision of various Hon'ble Tribunals in following cases :

- (a) *Aneja Construction (India) Limited v. Commissioner of Service Tax, Vadodara* [2013 (32) S.T.R. 458 (Tri.-Ahmd.)]
- (b) *Bhansali Engg. Polymers Limited. v. CCE, Bhopal* [2008 (232) E.L.T. 561 (Tri.-Del.)]
- (c) *Johnson Matthey Chemical India P. Limited v. CCE, Kanpur* [2014 (34) S.T.R. 458 (Tri.-Del.)]

7.2 Respectfully following the above judicial pronouncements and comparing them with the facts and circumstances of the case, I find that the impugned order have been issued in clear violation of the settled law and is therefore legally unsustainable and liable to be set aside.



8. The appellants have claimed exemption in terms of Section 66E (b) of the Finance Act, 1994. In order to have a better understanding of the exemption, the provisions are reproduced below :

SECTION 66E. Declared services. — The following shall constitute declared services, namely:—

(a) renting of immovable property

(b) construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration is received after issuance of completion-certificate by the competent authority.

Explanation.— For the purposes of this clause,—

(I) the expression “competent authority” means the Government or any authority authorised to issue completion certificate under any law for the time being in force and in case of non-requirement of such certificate from such authority, from any of the following, namely :—

(A) architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972); or

(B) chartered engineer registered with the Institution of Engineers (India); or

(C) licensed surveyor of the respective local body of the city or town or village or development or planning authority;

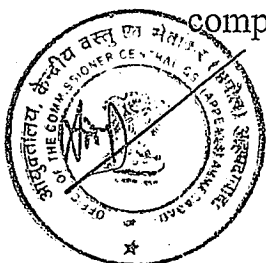
(II) the expression “construction” includes additions, alterations, replacements or remodelling of any existing civil structure;

...

8.1 In terms of the above legal provisions buildings sold after obtaining of Completion certificate stands exempted from Service Tax. Explanation (I) (c) further specifies that the Certificate may be obtained from either a surveyor or any local body of the city or town or village or development or planning authority.

8.2 The appellant have contended that they were engaged in the services of construction of small houses in rural area and they have received the whole consideration after the issuance of completion certificate from the competent authority. They have made these contentions before the adjudicating authority during the personal hearing. Further, in this regard, they have produced Certificate dated 25.01.2014 issued by the ‘Sarpanch’ of the local Gram Panchayat in Rajasthan evidencing the date of completion of the project as 25.01.2014. They have also produced Income Ledger for the period F.Y. 2014-15 evidencing the receipts against sale during the period. A sample copy of Sale Deed dated 24.09.2014 was produced by them in respect of one of the sale proceedings of a house constructed by them alongwith receipt of registration of the land and building. All the above documents confirm that :

- The appellants were engaged in the services of construction of residential complex and the complex was comprising of more than 12 units.



- The completion of the said residential complex was certified by the competent authority on 25.01.2014.
- Sale of the houses constructed by the appellant in the complex have taken place after 25.01.2014.

8.3 It is evident from the above that the appellants were engaged in the services of construction of small houses in rural area and they have received the whole consideration upon sale of these houses after the issuance of completion certificate from the competent authority. Therefore in terms of Section 66E (b) of the Finance Act, 1994 they are eligible for exemption from Service Tax. These facts further indicate that the demand was indiscriminately confirmed by the adjudicating authority without considering the submissions made by the appellant. These shortcomings in the impugned order have rendered it a non-speaking order and legally unsustainable and is liable to be set aside.

9. In view of the above discussions I am of the considered view that the findings of the adjudicating authority are not legally sustainable which were arrived at without examining the submissions and documents produced by the appellant, which is in violation of the principles of justice and is liable to be set aside. Further, the documents produced by the appellants confirm the facts discussed supra. Accordingly, the impugned order is to be set aside.

10. Accordingly, the impugned order is set aside and the appeal filed by the appellant is allowed.

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

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

Attested:

(Somnath Chaudhary)
Superintendent, CGST,
Appeals, Ahmedabad

(Shiv Pratap Singh)
Commissioner (Appeals)

Dated: 24 July, 2023



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