



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:- 20230864SW0000000DF5

(क)	फाइल संख्या / File No.	GAPPL/COM/STP/2370/2022-APPEAL / 4647 - 51
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-073/2023-24 and 18.08.2023
(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	21.08.2023
(ङ)	Arising out of Order-In-Original No: 65/ST/OA/ADJ/2021-22 dated 31.03.2022 passed by the Assistant Commissioner, CGST, Division-Himmatnagar, Gandhinagar Commissionerate.	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Buildstone Developers, Mr. Jaimin K.Patel, A/14, New Durga Bazar, Himmatnagar, Sabarkantha-383001; New Address : 32, Kumkum Park Society, Nr. Mahakali Mandir Road, Kanknol, Himmatnagar, Sabarkantha-383001.

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:-

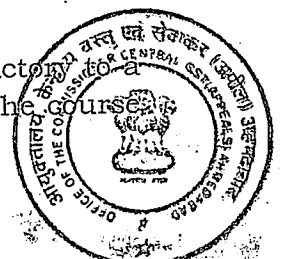
Revision application to Government of India:

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतः 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 or warehouse or to another factory or from one warehouse to another during the course of



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 हैं।

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 दो 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.

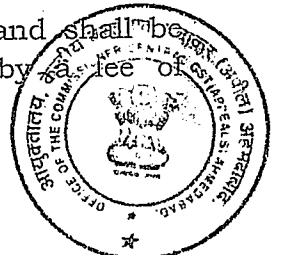
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 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 Appellate 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।

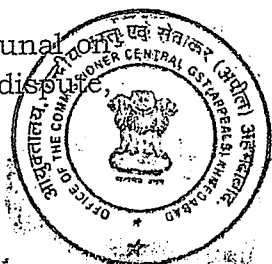
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

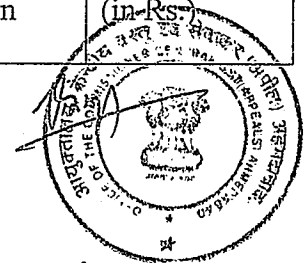
This Order arises out of an appeal filed by M/s. Buildstone Developers, A/14, New Durga Bazar, Himmatnagar, Dist.Sabarkantha - 383001 [hereinafter referred to as the appellant] against OIO No. 65/ST/OA/ADJ/2021-22 dated 31.03.2022 [hereinafter referred to as the impugned order] passed by Assistant Commissioner, Central GST, Division: Himmatnagar, 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. AAMFB1959KSD001 and are engaged in providing services under 'Construction of Residential complex Services'. Analysis of the 'Sales/Gross Receipts from Services (Value from ITR)', the 'Total Amount paid/credited under 194C, 194H, 194I, 194J' and 'Gross Value of Services provided' was undertaken by the Central Board of Direct Taxes (CBDT) for the F.Y. 2014-15 and details of the said analysis was shared with the Central Board of Indirect Taxes (CBIC).

2.1 Upon perusal of the said analysis discrepancies were observed in the total income declared by the appellant in their ST-3 Returns when compared with their Total Amount paid/credited under 194C, 194H, 194I, 194J' and 'Gross Value of Services provided'. It appeared to the jurisdictional officers that the appellant may have mis-declared/suppressed the 'Gross value of Services Provided' in their ST-3 Returns. Accordingly, the appellant was requested to provide various documents viz. Balance Sheet, Profit & Loss Account, Income Tax Returns, Form 26AS, Service Income and Service Tax Ledger in explanation of 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

Financial Year (F.Y.)	Taxable Value as per IT Data i.e Sales/Gross Receipts from Services/value of Total amount paid/credited u/s 194C, 194H, 194I, 194J of the Income Tax	Value declared as per ST-3 Returns (in Rs.)	Difference between IT-Data and ST-3 Returns (in Rs.)	Service Tax short paid/payable (in Rs.)
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	Act, 1961 (in Rs.)			
2014-15	64,99,205/-	62,43,405/-	2,55,800/-	31,617/-

2.2 Show Cause Notice F.No. IV/16-08/PI/Third Party/2020-21/Gr.VI 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. 31,617/- 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 and 78 of the Finance Act, 1994.

3. The SCN was adjudicated vide the impugned order wherein the demand for service tax amounting to Rs. 31,617/- 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(1) of the Finance Act, 1994.

4. Being aggrieved with the impugned order, the appellant have filed the instant appeal alongwith application for condonation of delay on following grounds:

(i) They are registered with the service tax department. They had neither received the SCN nor any letters for personal hearing due to change in their postal address. Hence, they were unable to file any defense reply as also had not defended their case in person.

(ii) The impugned order was issued contrary to the facts and without application of mind. The Income shown in their Income Tax Returns are including the tax component. As per their calculation/reconciliation the actual difference in taxable value comes to Rs. 1,143/- only.

(iii) Accordingly the confirmation of demand of Service Tax alongwith interest and penalties vide the impugned order is liable to be set aside.

4.1 They submitted a request for adjournment of Personal Hearing vide letter dated 12.07.2023 and also submitted additional submission and copies of various documents. They submitted that main reason for difference in turnover was due the fact that they had received advances during the period F.Y. 2013-14.



corresponding bills were raised in the period F.Y. 2014-15. They also submitted a reconciliation chart as below :

Sr. No	Financial Year (F.Y.)	Turnover as per Income Tax Return (in Rs.)	Turnover as per Service Tax Return (in Rs.) (including advances)	Difference (in Rs.) [Col. 3 – 4]
1	2	3	4	5
1	2013-14	20,41,200/-	37,47,000/-	(17,05,800/-)
2	2014-15	64,99,205/-	62,43,405/-	2,55,800/-

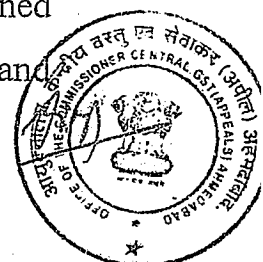
They explained that during the period F.Y. 2013-14 they had paid Service Tax on a higher taxable value than shown in the Income Tax Return, as the said taxable value included the advances collected by them. Accordingly, during the period F.Y. 2014-15 the amount against taxable value under Service Tax was less than the figures shown in the Income Tax return.

4.2 In support of their above contention they submitted copy of ledger account of the service receivers, Copy of Service Tax Returns (ST-3) for the period F.Y. 2013-14 and F.Y. 2014-15; copy of Income Tax Returns and statement of Income for the period F.Y. 2013-14 and F.Y. 2014-15; Copy of ITR-5 for the period F.Y. 2013-14 and F.Y. 2014-15; Copy of Profit & Loss account and Balance sheet for the period F.Y. 2013-14 and F.Y. 2014-15.

5. Personal hearing in the case was held on 14.08.2023. Shri Jaimin K.Patel, Owner and Shri. Pinakin Patel, Accountant, appeared on behalf of the appellant for hearing. They reiterated the submissions made in the appeal memorandum and in the additional written submission dated 12.07.2023. He submitted that the entire tax was already paid and copies of challan were enclosed. He requested to condone the delay in filing the appeal and to set aside the impugned order.

6. It is observed from the records that the present appeal was filed by the appellant on 20.07.2022 against the impugned order dated 31.03.2022, which was reportedly received by the appellant on 30.05.2022. Hence considering the date of communication as 30.05.2022 there was no delay in filing the appeal. However, the appellants as well as the Adjudicating office was requested to confirm the date of communication.

6.1 The appellants submitted that due to change in their postal address they had not received the SCN or any letters for personal hearing as well as the impugned order. Only after being informed from local sources regarding issuance of demand



of Service Tax they had collected the copy of the impugned order from the jurisdictional officer on 30.05.2022. The adjudicating office however, did not produce any evidence in contrary to the above. Therefore, the claim of the appellant regarding date of communication of the impugned order was accepted as 30.05.2022. Hence, the question of delay in filing the instant appeal does not arise.

7. 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 amounting to Rs. 31,617/- 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.

8. 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'. 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 without causing any verification.

8.1 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,*

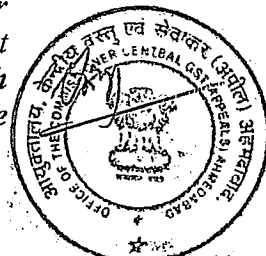
Dated- 21st October, 2021

*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. Further, the impugned order was issued ex-parte, hence, violations of principles of natural justice is apparent.

9. It is further observed that the appellants have filed their ST-3 Returns for the relevant period and they have paid Service Tax after assessment. 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 SCN in the case was issued on 25.06.2020 and 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".

9.1 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.)]

9.2 Respectfully following the above judicial pronouncements and comparing them with the facts and circumstances of the case, I find that the SCN was issued after the stipulated period of 30 months, therefore the same is barred by limitation.



Further, the demand has been confirmed invoking the extended period of limitation under Section 73 of the Finance Act, 1994. Hence, the impugned order have been passed in clear violation of the settled law and is therefore legally unsustainable and liable to be set aside on these grounds alone. It is also observed that the adjudicating authority have not discussed the so called violations in the findings and these discrepancies have rendered the impugned order a non-speaking order and liable to be set aside.

10. The appellants have defended their case for the first time before this authority. They have submitted various documents in their defence. From the documents submitted I find that during the period F.Y. 2013-14 they have shown an excess Turnover in their Service Tax Returns than in their Income Tax Returns as they have considered the advances availed. Hence, in the subsequent year they have shown a reduced Turnover in their Service Tax documents as compared to the Income Tax documents. Hence, these facts confirm that the appellants have already paid the requisite amount of Service Tax and it is a question of reflecting the figures in their books of accounts. These facts are also corroborated from the figures reflected in their Profit and Loss account.

11. 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 demand of service tax amounting to Rs. 31,617/- confirmed vide impugned order is liable to be set aside. As the demand fails to sustain the question of interest and penalty does not arise.

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

13. 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.

(Shiv Pratap Singh)
Commissioner (Appeals)
Dated: ____ August, 2022



Attested:

सोमनाथ चौधरी / SOMNATH CHAUDHARY
अधीक्षक / SUPERINTENDENT
केन्द्रीय वस्तु एवं सेवाकर (अपील), अहमदाबाद.
CENTRAL GST (APPEALS), AHMEDABAD.

BY RPAD / SPEED POST

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 M/s. Buildstone Developers,
 A/14, New Durga Bazar,
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2. The Commissioner, CGST, Gandhinagar.
3. The Assistant Commissioner, CGST & Central Excise, Division :
Himmatnagar, Commissionerate : Gandhinagar
4. The Dy/Assistant Commissioner (Systems), CGST Appeals, Ahmedabad.
(for uploading the OIA)
- ✓ 5. Guard File.
6. P.A. File.

