



सत्यमेव जयते

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/STD/186/2022-APPEAL / 593-98
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-008/2023-24 and 20.04.2023
(ग)	पारित किया गया / Passed By	श्री अखिलेश कुमार, आयुक्त (अपील) Shri Akhilesh Kumar, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	21.04.2023
(ङ)	Arising out of Order-In-Original No. AHM-CEX-003-REASSIGNED-AC-NLC-33-21-22 dated 31.05.2022 passed by the Assistant Commissioner, (Sevottam), CGST & CE, HQ, Gandhinagar Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	Office of the Assistant/Deputy Commissioner, CGST & CE, Division-Mehsana, Gandhinagar Commissionerate, 2nd Floor, Sardar Patel Vyapar Sankul, Mal Godoun Road, Mehsana-384002
(छ)	प्रतिवादी का नाम और पता / Name and Address of the Respondent	M/s Unique Health and Fitness Centre, 16, Perfect Plaza, Radhanpur Road, 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 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

respect of the following case, governed by first proviso to sub-section (1) of Section-

35, 1(b) :-



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

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

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

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

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

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

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

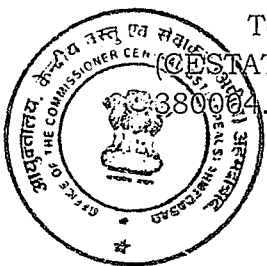
The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

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 रू 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।

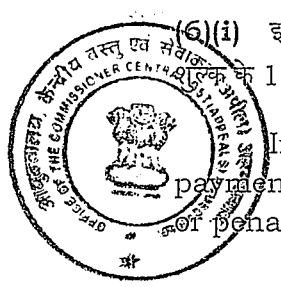
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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



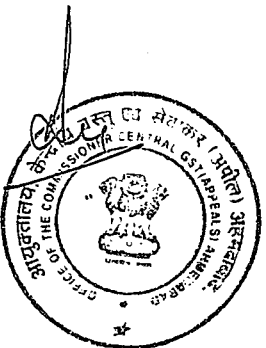
अपीलिय आदेश / ORDER-IN-APPEAL

The Assistant Commissioner, CGST, Division-Mehsana, Commissionerate - Gandhinagar (hereinafter referred to as the "Department"); in pursuance of the Review Order No. 03/2022-23, dated 28.07.2022 issued from F.No. GEXCOM/REV/ST/OIO/17231/2022-REV- O/o COMMR-GST-GANDHINAGAR by the Commissioner, CGST & Central Excise, Gandhinagar, has filed the present appeal under Section 84 of the Finance Act, 1994 against the Order-In-Original No. AHM-CEX-003-REASSIGNED-AC-NLC-033-21-22, dated 31.05.2022 (hereinafter referred to as the "impugned order") passed by the Assistant Commissioner, Central GST Division-Mehsana, Commissionerate-Gandhinagar (hereinafter referred to as the "adjudicating authority") in the matter of M/s. Unique Health and Fitness Centre, 16, Perfect Plaza, Radhanpur Road, Mehsana (hereinafter referred to as the "respondent").

2. The facts of the case, in brief, are that the respondent was engaged in providing taxable services and holding Service Tax Registration No. AACFU3163ASD001. Based on the information received from the Income Tax Department regarding discrepancies in the income declared in the Income Tax Return vis-a-vis the value declared in the ST-3 Returns for the period F.Y. 2016-17, a Show Cause Notice was issued vide F.No. V.ST/11-A-75/Unique/2020-21, dated 30.06.2020 to the Respondent, wherein it was proposed to: -

- i) Demand and recover Service Tax amount of Rs. 2,89,780/- not paid on the differential amount of the value shown in the ITR vis-a-vis ST-3 returns, amounting to Rs. 19,31,869/- for F.Y. 2016-17, under the proviso to sub-section (1) of Section 73 of the Finance Act, 1994 alongwith interest under Section 75 of the Finance Act, 1994.
- ii) Impose penalty under the provisions of Section 77(2), 77C and 78 of the Finance Act, 1994, as amended, should not be imposed on them for contravention of provisions of the Finance Act, 1994.

3. The adjudicating authority, vide the impugned order, has adjudicated the said Show Cause Notice, wherein the entire proceedings initiated vide the Notice dated 30.06.2020 was set aside by extending the exemption benefit provided vide Entry No. 2(i) of the Mega Exemption Notification No. 25/2012-S.T., dated 20.06.2012 to the respondent.



4. Upon examination and review in terms of legality and propriety of the said order, the department found that the impugned order is not legal and proper. Being aggrieved with the impugned order, the department has preferred the present appeal on the grounds as mentioned in the subsequent paragraphs, with a request to set aside the impugned order on the grounds mentioned herein below :-

4.1 The adjudicating authority has dropped the entire proceedings initiated vide Show Cause Notice F.No. V.ST/11-A-75/Unique/2020-21, dated 30.06.2020 on the basis that the respondent have received the income of Rs. 19,31,869/- for F.Y. 2015-16 & F.Y. 2016-17 towards rendering the health care services viz. Physiotherapy services, which is exempted vide Entry No. 2(i) of Exemption Notification No. 25/2012-S.T., dated 20.06.2012.

4.2 For better understanding of the exemption provisions, the relevant portion of Notification No. 25/2012-S.T. *ibid*, is reproduced hereunder :

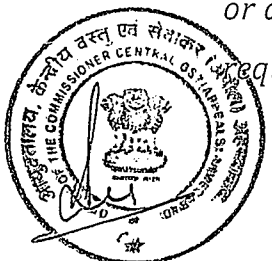
"In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Act) and in supersession of notification number 12/2012- Service Tax, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 210 (E), dated the 17th March, 2012, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the following taxable services from the whole of the service tax leviable thereon under section 66B of the said Act, namely:-

2.(i) Health care services by a clinical establishment, an authorised medical practitioner or para-medics

Definitions : *For the purpose of this notification, unless the context otherwise requires :*

(d) "authorised medical practitioner" means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognised by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;

(j) "clinical establishment" means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity,

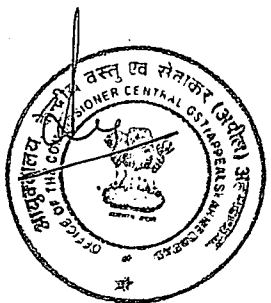


abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(t) "health care services" means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma; "

4.3 The adjudicating authority's impugned order dated 31.05.2022 holding that the physiotherapy services provided by the respondent is a health care service and thereby extending the benefit of exemption provided vide Notification No. 25/2012-ST, *ibid*, is perverse and in the wrong perspective of the statutes.

4.4 As per the definition provided at Clause (t) in Paragraph 2 of the above said exemption Notification, "Health Care Services" means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India. The recognised system of medicines in India have not been listed anywhere in the Act/Rules. However, the same has been defined in the Clinical Establishments Act, 2010. As per Section 2(h) of the said Act, (h) "*recognised system of medicine*" means *Allopathy, Yoga, Naturopathy, Ayurveda, Homoeopathy, Siddha and Unani System of medicines or any other system of medicine as may be recognised by the Central Government.*" Also, as per the article on the website of Journals of India, India has recognized six systems of medicine viz. Ayurveda, Siddha, Unani and Yoga, Naturopathy and Homoeopathy. The Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH) was formed on 9th November, 2014 to ensure the optimal development and propagation of AYUSH systems of healthcare. Earlier it was known as the Department of Indian System of Medicine and Homeopathy (ISM&H) which was created in March, 1995 and renamed as Department of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH) in November, 2003, with focused attention for development of Education and Research in Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy.



4.5 Thus, it can be seen that treatment through physiotherapy is not among the recognized system of medicines in India. Hence, the services provided by way of physiotherapy will not fall under the definition of "Health Care Services" and therefore, the said services are not covered vide Entry No. 2(i) of Notification No. 25/2012-S.T., ibid. Consequently, the said services are not eligible for the exemption provided by the said Notification.

4.6 Further, the physiotherapist providing the services of physiotherapy do not qualify as an authorised medical practitioner too because as per the definition provided vide clause (d) of paragraph 2 of the exemption Notification No. 25/2012-S.T., ibid, "authorised medical practitioner" means a person registered with any of the councils of the **recognised system of medicines established** or recognized by law in India and includes a medical professional having the requisite qualification to practice in any **recognised system of medicines** in India as per any law for the time being in force.

4.7 Also, the Physiotherapy Centre providing the services of physiotherapy **do not** qualify as a "**clinical establishment**" too because it is not a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in **any recognised system of medicines in India**, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases.

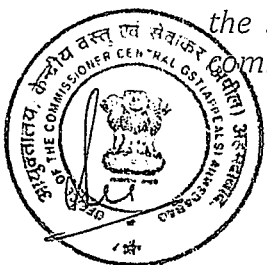
4.8 The term para-medic is not defined in the Act/Rules. However, as per the website of WebMd.com,

"A paramedic is a medical professional who specializes in emergency treatment. They are not doctors, nurses, or physician's assistants. The word paramedic is a combination of two terms. "Para" means next to, and "medic" means doctor. So it means that paramedics work alongside doctors, though not always physically. They can provide life-saving treatment for someone until they can get to a doctor.

Paramedics have more training and can provide more advanced emergency medical care. They can use basic and advanced equipment on ambulances. In their training, they can learn how to start intravenous lines (IVs) and manage compromised airways.

Paramedics primarily work in emergency rooms and ambulances where they treat people with urgent problems. They may also work in specific settings, such as:

Paramedics work on teams that respond to medical emergencies. They work under the supervision of a doctor, though the doctor is usually not on site. They may communicate with a doctor via phone, radio, or pre-written orders."



As per the above, it is quite evident that a Physiotherapist is not a para-medic and hence their services are not covered under Exemption Notification No. 25/2012-S.T., dated 20.06.2012 as amended.

4.9 The adjudicating authority has considered the services rendered by the Respondent as health care services and thereby set aside the demand of Rs. 2,89,780/- raised vide Show Cause Notice dated 30.06.2020, supra. However, as explained above, it is seen that the physiotherapy services do not qualify as a health care service, as mentioned at Entry No. 2(i) of exemption Notification No. 25/2012-S.T., dated 20.06.2012, as amended.

4.10 In view of the above, the adjudicating authority has grossly erred in interpreting that the physiotherapy services provided by the Respondent falls under the category of health care services and thereby extending the exemption benefit and setting aside the demand raised.

5. Personal Hearings in the matter were granted on 10.01.2023, 10.02.2023, 15.03.2023 and 17.04.2023. However, despite granting ample opportunities of hearing, in the interest of natural justice, *neither* respondent *nor* any authorized representative appeared to attend the hearing. The respondent has also not represented for any adjournment in the matter. Also no one appeared from the department side. Hence, I proceed to decide the appeal on merit on the basis of submission in the ground of appeal, available records and the legal position in the matter.

6. I have gone through the facts of the case, grounds mentioned in the appeal filed by the department and the materials available on the record. The issue before me for decision is as to whether the impugned order dropping the demand of Service Tax amounting to Rs. 2,89,780/- and also interest and penalty, in the facts and circumstances of the case, is legal and proper *or* otherwise. The demand pertains to the period F.Y. 2016-17.

7. It is observed that the respondent were registered with the department for providing various taxable services. Based on the information received from the Income Tax Department regarding discrepancies in the income declared in the Income Tax Return vis-a-vis the value declared in the ST-3 Returns for the period F.Y. 2016-17, Show Cause Notice has been issued in the case. The adjudicating authority



had dropped the demand of Service Tax, interest and penalty vide the impugned order.

8. It is observed that the respondent were running a Physiotherapy Centre, and claimed to have providing Health Care Services. The adjudicating authority, in the impugned order, has held that the physiotherapy services provided by the respondent is falling within the definition of Health Care Service and thereby extended them the benefit of exemption as provided under the Notification No. 25/2012-ST, ibid.

8.1 As per the definition provided at clause (t) in Paragraph 2 of the above said Exemption Notification, "*Health Care Services*" means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India. The department has pointed out that the recognised system of medicines in India has not been listed / defined anywhere in the Finance Act, 1994 or Service Tax Rules. The department has referred the Clinical Establishments Act, 2010 to refer the definition of "*recognised system of medicine*" and also referred articles floating on the websites. Based on the said definition and articles on the websites, the department has construed that the services provided by way of physiotherapy will not fall under the definition of "Health Care Services" and therefore, the said services are not covered vide Entry No. 2(i) of Notification No. 25/2012-S.T., ibid. I find that the department has also not referred to any case law in support of their argument.

9. I further find that the adjudicating authority has not categorically examined the case of the respondent. The eligibility of Exemption Notification No. 25/2012-S.T., dated 20.06.2012 has not been discussed by the adjudicating authority in the impugned order. Since, the adjudicating authority has extended the benefit of exemption notification without discussing the eligibility to be covered under the "*health care services by a clinical establishment, an authorised medical practitioner or paramedics*", the impugned order becomes non-speaking order. It is legally not sustainable being passed in violation of principle of natural justice.

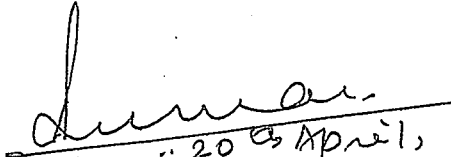
10. In view of the above, I am of the considered view that in the interest of the principles of natural justice, the matter is required to be remanded back for denovo adjudication by the adjudicating authority to pass a reasoned order regarding eligibility of the exemption notification to the respondent.



11. In view of the above, the impugned order is set aside and the matter is remanded back to the adjudicating authority for adjudication afresh, after following principles of natural justice. The respondent is also directed to submit all the relevant documents / submission before the adjudicating authority. Accordingly, the impugned order is set aside and the appeal of the department is allowed by way of remand.


12. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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


(Akhilesh Kumar) 20 April, 2023.
Commissioner (Appeals)

Date: 20.04.2023

Attested


(Ajay Kumar Agarwal)
Assistant Commissioner [In-situ] (Appeals)
Central Tax, Ahmedabad.



BY RPAD / SPEED POST

To,

1. The Deputy Commissioner
Central GST, Division-~~Kan~~, Mehsana
Commissionerate-Gandhinagar.

APPELLANT

2. M/s. Unique Health and Fitness Centre,
16, Perfect Plaza, Radhanpur Road,
Mehsana, Gujarat.

RESPONDENT

Copy to: -

1. The Principal Chief Commissioner, CGST & C.Ex., Ahmedabad Zone.
2. The Principal Commissioner, CGST & C.Ex., Commissionerate: Gandhinagar.
3. The Assistant Commissioner, CGST & C.Ex., Division-Mehsana, Commissionerate: Gandhinagar.
4. The Superintendent (Systems), CGST, Appeals, Ahmedabad. (for uploading the OIA).
5. ~~Guard~~ File.
6. P.A. File.