



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:- 20230964SW000000EB01

(क)	फाइल संख्या / File No.	GAPPL/COM/STP/2641/2022-APPEAL / 5464-68
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-084/2023-24 and 28.08.2023
(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	11.09.2023
(ङ)	Arising out of Order-In-Original No. 141/AC/DEM/MEH/ST/ashokkumar bhimsenbhai vijh/2021-22 dated 01.04.2022 passed by the Assistant Commissioner, CGST, Division-Mehsana, Gandhinagar Commissionerate.	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Ashokkumar Bhimsenbhai Vijh, 4, Shyam Kutir, Nr. Rajdhani Township, Radhanpur Road, Mehsana, Gujarat.

कोई व्यक्ति इस अपील-आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील अथवा पुनरीक्षण आवेदन प्रस्तुत कर सकता है, जैसा कि ऐसे आदेश के विरुद्ध हो सकता है।

Any person aggrieved by this Order-in-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way.

भारत सरकार का पुनरीक्षण आवेदन:-

Revision application to Government of India:

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली: 110001 को की जानी चाहिए :-

A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :-

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

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



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

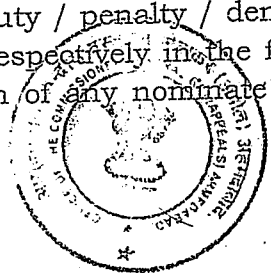
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

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

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

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

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

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

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

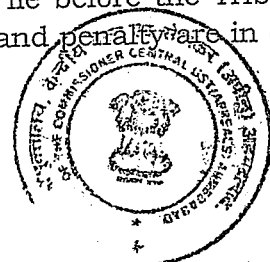
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

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

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

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

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



अपीलिय आदेश / ORDER-IN-APPEAL

This Order arises out of an appeal filed by M/s Ashokkumar Bhimsenbhai Vijn, 4, Shyam Kutir, Nr. Rajdhani Township, Radhanpur Road, Mehsana, Gujarat [hereinafter referred to as the appellant] against OIO No. 141/AC/DEM/MEH/ST/ashokkumar bhimsenbhai vijn/2021-22 dated 01.04.2022 [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 department under Registration No. AAUPV9947MST001 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, email dated 19.06.2020 was forwarded 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)	26,35,154/-
2	Taxable Value declared in ST-3 Returns	8,49,345/-
3	Differential Taxable Value (S.No-1-2)	17,85,809/-
4	Amount of Service Tax including Cess (@ 12.36%)	2,20,726/-

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. 2,20,726/- 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.

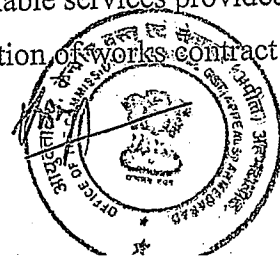
2.2 The SCN was adjudicated *ex-parte* vide the impugned order wherein the demand for service tax amounting to Rs. 2,20,726/- (considering the differential taxable value of Rs. 17,85,809/-) was confirmed along with interest. Penalty amounting to Rs. 2,20,726/- was imposed under Section 78 of the Finance Act, 1994 alongwith option for reduced penalty in terms of proviso to 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(1)(C) of the Finance Act, 1994.

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

- The appellant is a proprietorship firm engaged in the activity of providing services classifiable under 'works contract service' and the services are provided to M/s Gujarat State Police Awas Nigam Limited and Bharat Sanchar Nigam Limited.
- The department has computed demand of service tax for the period of 2014-15 on the basis of ITR. While considering the data of ITR, the department has not considered the fact that the appellant was providing the work contract service and covered under RCM. Without considering the factual details, the department has raised the demand which is not justifiable at all. They cited the judgements of Hon'ble Tribunals wherein the matter is remanded back to adjudicating authority or allowed.
- Being work contract service provider, they were eligible for the abatement of 60% of the total value of service and thereby the appellant was liable to pay service tax @40% of the total value of service. Regarding the applicability of RCM provision, the appellant wants to submit as under:

Notification No. 30/2012-ST, issued by CBEC on 20.06.2012, bring the concept of partial reverse charge on service portion in execution of a work contract as follows:

This Notification provides that in case of taxable services provided or agreed to be provided by way of service portion in execution of works contract by any: a)



individual, b) Hindu Undivided Family or c) partnership firm, whether registered or not, including association of persons, Located in the taxable territory to

a) business entity registered as body corporate, located in the taxable territory;

The percentage of service tax payable by service provider and service receiver would be as under:

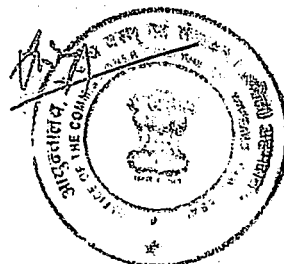
Description of service	Percentage of service tax payable by the person providing service	Percentage of service tax payable by the person receiving the service
In respect of services provided or agreed to be provided in service portion in execution of works contract	50%	50%

Hence, the service provider is liable only to the extent of 50% of total service tax liability to be deposited in the Government Treasury and balance 50% shall be deposited by the service receiver on reverse charge basis directly.

- The appellant was eligible for the abatement of 60% original WCT plus partial reverse charge 50:50%, so effectively appellant was liable on 20% of total value vide supra notification.
- In view of above submission, the appellant is herewith submitting the sales reconciliation as under:

Particulars	Amt (In Rs.)
TOTAL RECEIPT AS PER ITR	263,5,154/-
ABATEMENT @60%	15,81,092/-
TAXABLE VALUE @40%	10,54,062/-
EXEMPT UNDER RCM @50%	5,27,031/-
NET TAXABLE VALUE	5,27,031/-
Value as per ST-3	8,49,345/-
Difference	3,22,314/-

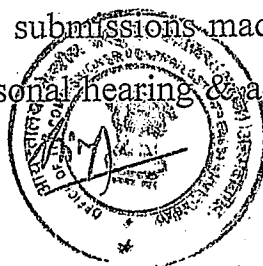
- They were liable for service tax on value of Rs.5,27,031/- against which the appellant has already shown taxable value of Rs.8,49,345/- in ST-3 returns of the impugned period. They have already shown excess amount of sales in ST-3 returns and thereby there would be no short difference in taxable value. Hence, the demand of service tax is required to be set-aside in view of above submission.



- The SCN has not given any reason for imposing the penalty under Section 78 of the Act. The show cause notice merely alleging baldly that there is suppression on the part of the Appellant. Hence, no case has been made out on the ground of suppression of facts or willful misstatement of facts with the intention to evade the payment of service tax, penalty under section 78 of the Act cannot be imposed. The Appellant relied on Hon'ble Gujarat High Court decision in case of Steel Cast Ltd. 2011 (21) STR 500 (Guj).
- The penalty under Section 77 is not imposable since there is no short payment of service tax. As per the merits of the case, the Appellant is not liable for payment of Service tax. They relied on the decision of the Hon'ble Supreme Court in the case of Hindustan Steel Ltd. v The State of Orissa reported in AIR 1970 (SC) 253.
- They further stated that even if any contravention of provisions the same was solely on account of their bonafide belief and such bonafide belief was based on the reasons stated above. The contraventions, if any, were not with the intention to willfully evade payment of service tax. Reliance is placed on the judgment of the Hon'ble Supreme Court in the case of Pushpam Pharmaceuticals Company v CCE 1995 (78) ELT 401 (SC).
- In light of foregoing submissions, they requested to allow all the grounds of appeal and set aside the impugned Order.

4. Personal hearing in the case was held on 31.07.2023. Shri Vipul Khandhar, Chartered Accountant, appeared on behalf of the appellant for hearing. He submitted written submission dated 31.07.2023 during the hearing. He reiterated the submissions made in the appeal memorandum and those in the additional submissions handed over at the time of personal hearing. He submitted that the appellant is a works contractor for ONGC and has already discharged his service tax liability in full. However, the adjudicating authority has passed the impugned order *ex-parte* without any verification, only based on the ITR data. Since, principles of natural justice have not been observed. He requested to remand the case back to the lower authority for remanded adjudication.

5. I have gone through the facts of the case, submissions made in the Appeal Memorandum, oral submission made during personal hearing & additional written



submission submitted 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. 2,20,726/- 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 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.

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*

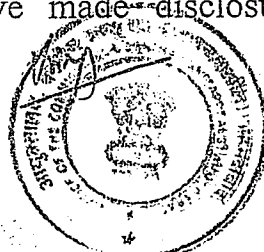
Subject:-Indiscreet Show-Cause Notices (SCNs) issued by Service Tax Authorities-reg.

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 was issued indiscriminately and mechanically 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 which implies that they have made disclosures before the



department and the department was aware about the activities being carried out by the appellant and these were never disputed. However, SCN dated 25.06.2020 was issued to the appellant and the demand of Service Tax amounting to Rs. 2,20,726/- was confirmed vide the impugned order invoking the extended period of limitation in terms of Section 73 (1) of the Finance Act, 1994. 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".

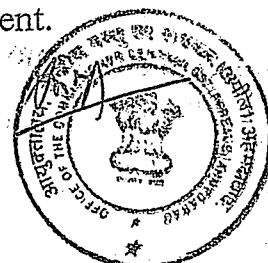
7.1 The Hon'ble High Court of Gujarat in the case of *Commissioner v. Meghmani Dyes & Intermediates Ltd. reported as 2013 (288) ELT 514 (Guj.)* ruled that "if, prescribed returns are filed by an appellant giving correct information then extended period cannot be invoked".

• 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.)]

8. Examining the above settled principle and comparing them with the facts and circumstances of the case, I find that the impugned order have been issued indiscriminately, in clear violation of the settled principles of law and in clear violations of the specific instructions of the CBIC. Therefore, the impugned order is legally incorrect, unsustainable and liable to be set aside on these grounds alone.

9. 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 that the opportunity of personal hearing was granted on 18.02.2022, 14.03.2022 and 23.03.2022 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.



10. I find that the appellant have in their appeal memorandum submitted details and various documents in their defense. They have claimed to have provided services under 'Works Contract Service' and they have also claimed abatement in terms of Rule 2A of Service Tax (Determination of Value) Rules, 2006 and facility of Reverse Charge Mechanism exemption vide Notification No. 30/2012-ST dated 20.06.2012. I find that for arriving at correct assessment, these aspects are to be examined in light of the supporting documents. They claim to have provided services to M/s Gujarat State Police Awas Nigam Limited and Bharat Sanchar Nigam Limited during the period. However, no reconciliation have been submitted by the appellant. As the submissions of the appellant were not perused by the adjudicating authority as also neither did they attend the personal hearing granted, nor any oral submissions were made by them in their defense, these submissions were not examined by the adjudicating authority. 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, and, thereafter, adjudicate the matter.

11. In view of the above, I am of the considered view that since the appellants have contested the SCN for the first time before this authority and the matter requires verification from the documents of the appellant, the matter is required to be remanded back to the adjudicating authority to examine the contentions of the appellant. Accordingly, the impugned order is set aside and the matter is remanded back for denovo adjudication after following the principles of natural justice. The appellant is directed to submit their written submission to the adjudicating authority within 15 days of the receipt of this order. The appellant should also attend the personal hearing as and when fixed by the adjudicating authority. The appeal filed by the appellant is allowed by way of remand.

12. अपीलकर्ता द्वारा 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.

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

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(Shiv Pratap Singh)
Commissioner (Appeals)
Dated: 28 August, 2023



BY RPAD / SPEED POST

To,
M/s Ashokkumar Bhimsenbhai Vijn
4, Shyam Kutir, Nr. Rajdhani Township,
Radhanpur Road, Mehsana, Gujarat

Copy to:

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

