आयुक्त (अपील) का कार्यालय,
Office of the Commissioner (Appeal),
केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
☎ 07926305065- टेलेफैक्स07926305136

DIN: 20230164SW0000555CC1

स्पीड पोस्ट

क फाइल संख्या : File No : GAPPL/COM/STP/35/2022-APPEAL /7282 – 89

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-002-APP-106/2022-23**
दिनाँक Date : **10-01-2023** जारी करने की तारीख Date of Issue 12.01.2023

आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)

ग Arising out of Order-in-Original No. **CGST/A'bad North/Div-VII/ST/DC/54/2021-22** दिनाँक: **30.09.2021**, issued by Deputy/Assistant Commissioner, CGST, Division-VII, Ahmedabad-North

घ अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

   M/s Golden Valley Agrotech Pvt. Ltd.,
   205, Harvey Complex, Near A-one school,
   Subhash Chowk, Memnagar,
   Ahmedabad-380052

2. Respondent
   The Deputy/ Assistant Commissioner, CGST, Division-VII, Ahmedabad North , 4th Floor, Shahjanand Arcade, Memnagar, Ahmedabad - 380052

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर 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 पूवोक्त 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।

(i) 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 :

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

(ii) 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.

(क) 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 मामलें में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(A) 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.

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

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

अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो डयूटी केडिट 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।

(c) 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.

(1) 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 दिनाँक से तीन मास के भीतर मूल–आदेश एवं अपील आदेश की दो–दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष 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.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रूपये या उससे कम हो तो रूपये 200/– फीस भुगतान की जाए और जहाँ संलग्न रकम 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 सेवाकर अपीलीय न्यायाधिकरण के प्रति अपीलः–
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35–बी/35–इ के अंतर्गतः–

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(क) उक्तलिखित परिच्छेद 2 (1) क 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

(a) 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 in para-2(i) (a) above.

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. Registar 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 ओदश 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 हैं।

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 अनुसूचि–1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर 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 in invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(7) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपीलो के मामले में कर्तव्य मांग (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 सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded) -

(i) *(Section)* खंड 11D के तहत निर्धारित राशि;
(ii) लिया गलत सेनवैट क्रेडिट की राशि;
(iii) 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.

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."

ORDER-IN-APPEAL

The present appeal has been filed by M/s. Golden Valley Agrotech Pvt. Ltd., 205, Harvey Complex, Near A-One School, Subhash Chowk, Memnagar, Ahmedabad–380 052 and presently having office at 9th Floor, Office No. 903, Shikhar Complex, B.Wing, Shrimali Society, Navrangpura, Ahmedabad- 382059 (*hereinafter referred to as "the appellant")* against Order-in-Original No. CGST/A'bad North/Div-VII/ST/DC/54/2021-22 dated 30.09.2021 issued on 04.10.2021 (*hereinafter referred to as "the impugned order")* passed by the Deputy Commissioner, Central GST & Central Excise, Division-VII, Ahmedabad North (*hereinafter referred to as "the adjudicating authority"*).

2. The appellant are engaged in trading activity and are having trading depots in various parts of the country and are a wholly owned subsidiary of M/s. Adani Wilmar Ltd. They were holding Service Tax Registration No.AADCG8238NSD001 as a dealer since 2011 for Goods and Transport Agency (GTA) service.

2.1 Briefly stated, the facts of the case are that during the course of audit of the records of the appellant conducted by the officers of Central Tax Audit, Ahmedabad Commissionerate, following observations were made:

a) On going through the books of accounts for the F.Y. 2013-14 (October, 2013 onwards) to June, 2017, it was seen that the appellant have charged and recovered an amount of Rs.2,93,99,986/- towards insurance charges from their customer. These insurance charges were mentioned separately in the invoice and were also shown in their books of accounts as income. A query memo was, therefore, issued to the appellant. In reply, they vide letter dated 18.03.2019 informed that the insurance charges recovered were part of the selling price on which sale tax had been discharged. As the sales are on FOR basis, the sale price would cover all the charges till the goods are delivered to the customer including insurance and freight charges. It appeared that the insurance charges collected by the appellant was a consideration received from the customer for insuring the goods for their customer and, hence, the activity is covered within the ambit of 'service' and 'taxable service' defined under Section 65B (44) and Section 65B (51) of the F.A., 1994, respectively. Thus, the service tax amount of Rs.40,64,084/- was liable to be recovered alongwith interest and penalty.

b) Further, the appellant had shown a miscellaneous income of Rs.23,44,728/- in their Balance Sheet whereas the gross value shown in the ST-3 returns is only Rs.12,92,279/-. Thus, a difference in income to the tune of Rs.10,52,449/- was noticed. The appellant, however, claimed that the said differential amount was written back but no corresponding documents were submitted. Therefore, the said amount was considered as income for the taxable services provided by the appellant and recovery of service tax to the tune of Rs.1,52,605/- was required to be made alongwith interest and penalty.

2.2 A Show Cause Notice No.15/2019-20 dated 15.04.2019 was therefore issued by the Deputy Commissioner, Circle-VIII, CGST, Audit, Ahmedabad vide F.No.CTA/04-133/CIR-VII/AP-43/2018-19 (in short SCN) proposing Service Tax demands of

Rs.40,64,084/- and Rs.1,52,605/- alongwith interest under proviso of Section 73(1) & Section 75 of the Finance Act, 1994, respectively. Imposition of penalty under the provision of Section 78(1) of the F.A., 1994 was also proposed.

2.3 The said SCN was adjudicated vide the impugned order, wherein the total Service Tax demand of Rs.42,16,689/- (Rs.40,64,084/- + Rs.1,52.605/-) were confirmed alongwith interest. Penalty equivalent to service tax demands confirmed were also imposed.

3. Being aggrieved with the impugned order, the appellant preferred the present appeals on the grounds elaborated below:

- The insurance charges collected are not against any services but are reimbursement of insurance expenses, incurred on behalf of the buyers. When the goods are sold, the transportation involves risk and the insurance, cover such risk. The goods sold at the appellant's premises hence the insurance charges incurred for outward insurance were charged separately. These charges are part of price for the purpose of VAT law. The appellant is not in the business of providing insurance services nor are the buyers their policy holder hence the buyers cannot claim any damages from the appellant. They are only recovering the expenses of insurance incurred on behalf of the buyers which is a common business practice. Insurance is also subject to regulatory controls and involves contract with policy holder. In the event of any accident/loss etc the claim would be filed against the insurance company from whom the policy was taken. Appellant is not liable to pay any claim to the buyer as the appellant has insurable interest as unpaid seller.

- The miscellaneous income reflected in the book of accounts is not taxable as the transactions were written off in the credit balance. Such written off cannot constitute service. The credit balance in the books shows liability to pay and such liability cannot be covered by the definition of declared service. The word 'agreeing to…' implies there must be two parties for transaction. The act of writing back must be by agreement between them and a client whose credit balance in the books of account has been written back. The appellant has relied on Tribunal's decision passed in the case of Moonlight Shipping Service Pvt. Ltd.- 2017(9) TMI 944.

- When no tax is payable, question of interest and penalty would not arise.

- The demand is time barred as no grounds mentioned for invoking extended period. The onus to prove the malafide intention is on the department. There is no room for presumption as valid ground for invoking extended period.

4. Personal hearing in the matter was held on 06.01.2023. Shri Shridev J. Vyas, Advocate, appeared on behalf of the appellant. He reiterated the submissions made in both the appeal memorandums. He submitted copy of O-I-A dated 28.08.2020, passed in the case of M/s. Poggen Amp Nagarsheth Powertronics Private Ltd., Ahmedabad, in support of the argument that there is no service tax liability on credit balance written off.

5. I have carefully gone through the facts of the case, the impugned order passed by the adjudicating authority, submissions made in the appeal memorandum as well as the submissions made at the time of personal hearing. The issues to be decided in the present appeal are;

a) Whether the insurance charges collected by the appellant from their customers fall within the ambit of Section 65B (44) and Section 65B (51) or otherwise?

b) Whether miscellaneous income earned by the appellant is chargeable to service tax or otherwise?

The demand pertains to the period October, 2013 to June, 2017.

6. It is observed that the impugned order was passed ex-parte as the appellant neither filed any defence reply nor appeared before the adjudicating authority to defend their case. Based on the documents available on records, the adjudicating authority upheld the demand on both the issues.

6.1 On the first issue, the adjudicating authority has held that the appellant had collected insurance charges from their customers and as the activity of insuring the goods is a taxable service, the amount recovered is a consideration received for rendering such taxable service. The appellant, however, have contended that the insurance charges collected are not against any services but are reimbursement of insurance expenses, incurred by them for insuring the goods on behalf of the buyers. In the event of any accident/loss etc, the claim would be filed by them to the insurance company from whom the policy was taken. Appellant is not liable to pay any claim to the buyer as the appellant has insurable interest as unpaid seller. The appellant have produced copy of few sample invoices.

6.2 In terms of Section 65(B)(44) of the F.A, 1994, any activity carried out by a person for another for consideration, including a declared service shall be covered within the ambit of the definition of 'service'. The SCN alleges that the service rendered by the appellant was in relation to insurance and the consideration received was reflected in their books of accounts as income. It is observed that with effect from 01.07.2012, service tax regime shifted from selective taxation to comprehensive taxation, however, to examine whether the nature of service is insurance service or otherwise, it would be appropriate to refer sub-clauses (d) and (zl) of erstwhile Section 105. Sub-clause (d) defines a taxable service as a service rendered to a policy holder or any person, by an insurer, including re-insurer carrying on general insurance business in relation to general insurance business. Similarly, sub-clause (zl), defines a taxable service as a service rendered to a policy holder or any person or insurer, including re-insurer, by an actuary, or intermediary or insurance intermediary or insurance agent, in relation to insurance auxiliary services concerning general insurance business. So the services provided in relation to general insurance by an insurer or by an actuary or intermediary or insurance intermediary or insurance agent, in relation to insurance auxiliary services shall be considered as taxable services.

6.3 In the instant case, as the sale was on FOR delivery basis, the appellant were arranging transit insurance of goods as it was their responsibility to deliver the goods

safely to the buyers. The transit insurance on the appellant's account would imply that till the goods reached their destination, ownership in the goods remained with the supplier, namely, the appellant. Such expenses/charges were, however, subsequently recovered from the buyers as a cost of goods, which is a common business practice hence not questionable. I find that the appellant is not an insurer (who is carrying on the general insurance business), or an actuary or intermediary or insurance intermediary or insurance agent, who is providing general insurance to their customer. The services provided in relation to general insurance includes, risk assessment, claim settlement, survey and loss assessment. I find that none of these activities is performed by the appellant, hence, the amount collected towards insurance of goods by the appellant cannot be a regarded as consideration in relation to insurance service. The adjudicating authority also failed to bring on record that the appellant was involved in any of these activities. Further, from the sample invoices produced by the appellant, it is noticed that the appellant is paying VAT on the insurance charges collected, thus, the sale value of goods is inclusive of such insurance charges. When such expenses are included in the cost of goods, the same cannot be regarded as a consideration against a service because the appellant is not rendering any taxable service. I, therefore, find that the demand of Rs.40,64,084/- is not legally sustainable and is liable to be set-aside.

7. On the second issue, it is alleged that the appellant had shown a miscellaneous income of Rs.23,44,728/- in their Balance Sheet whereas the gross value shown in the ST-3 returns is only Rs.12,92,279/-, hence income to the tune of Rs.10,52,449/- was not declared on which service tax liability of Rs.1,52,605/- was required to be discharged. The appellant, however, claimed that the miscellaneous income reflected in the book of accounts is not taxable as the transactions were written off in the credit balance and such written off cannot constitute service. They placed reliance on Tribunal's decision passed in the case of Moonlight Shipping Service Pvt. Ltd.-2017(9) TMI 944 and O-I-A dated 28.08.2020, passed in the case of M/s. Poggen Amp Nagarsheth Powertronics Private Ltd., Ahmedabad.

7.1 It is noticed that the demand of Rs.1,52,605/- has been made on the sole argument that the appellant has not declared the differential income of Rs.10,52,449/- in their ST-3 returns. The adjudicating authority considered this differential income as consideration and held as chargeable to service tax. It is observed that any income can be treated as taxable if the same is received against a consideration for rendering any activity covered within the ambit of the definition of 'service' or 'declared service'. I find that the onus of establishing the nature of taxable service rendered and levy of Service Tax in terms of Section 66B of the Finance Act has not been discharged by the department. It is a trite law that the burden of proof of establishing the levy of tax lies on the revenue authorities and without discharging such onus, no recovery of tax could sustain. This finding is support by the judgment of Hon'ble Supreme Court in *Cooperative Company Ltd.* v. *Commissioner of Trade Tax, U.P.* [(2007) 4 SCC 480], wherein it has been held that burden of proof of establishing the levy of tax lies on the revenue authorities. Mere non-submission of documents shall not be ground for confirming the demand at the adjudication stage. The demand notice and the adjudicating authority have failed to establish the service rendered by the appellant. I, therefore, find that the demand is legally not sustainable as has been raised merely on assumptions.

7.2 The appellant have relied on the O-I-A dated 28.08.2020, passed in the case of M/s. Poggen Amp Nagarsheth Powertronics Private Ltd., Ahmedabad. In the said case the demand was confirmed by considering the miscellaneous income as a consideration for not taking action against the creditors and was held to be covered under clause (e) of Section 66E of the Act '*agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act.*' In the instant case, however, the income was merely considered as a taxable income without justifying the nature of service rendered. I, therefore, find that the said decision cannot be made applicable to the present case. It is observed that in the definition of 'service', there has to be nexus between activity and consideration. In case, there is no nexus between the activity and consideration, such an activity shall not fall under the definition of "service", as the concept "activity for consideration" involves an element of contractual relationship. This relationship could be express or implied, for which the burden of proof would be on the Department. In the present case, no *iota* of the evidence has been produced before us by the Revenue to indicate that there is an activity undertaken by the appellant against which the income was received. Thus, I find that the credit amount written off by the appellant would not constitute an activity falling under the definition of service. In view of above discussion, I find that the service tax demand of Rs.1,52,605/- confirmed in the impugned order on the differential income of Rs.10,52,449/- not shown in the ST-3 Returns is not sustainable in the eyes of law.

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

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

(अखिलेश कुमार)
आयुक्त (अपील्स)

Date: 01.2023

Attested
(Rekha A. Nair)
Superintendent (Appeals)
CGST, Ahmedabad

By RPAD/SPEED POST

To,
M/s. Golden Valley Agrotech Pvt. Ltd., - **Appellant**
9th Floor, Office No. 903, Shikhar Complex,
B.Wing, Shrimali Society, Navrangpura,
Ahmedabad- 382059

The Deputy Commissioner, - **Respondent**
Central GST, Division-VII,
Ahmedabad North

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad North.
3. The Assistant Commissioner (H.Q. System), CGST, Ahmedabad North. (For uploading the OIA)
4. The Superintendent (System), CGST, Appeals, Ahmedabad, for uploading the OIA on the website.
5. Guard File.