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

DIN: 20230164SW00002732D2

स्पीड पोस्ट

क फाइल संख्या : File No : GAPPL/COM/STP/1798/2022-APPEAL / 72161 - 66

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-002-APP-112/2022-23**
दिनाँक Date : **12-01-2023** जारी करने की तारीख Date of Issue 19.01.2023

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

ग Arising out of Order-in-Original No. **63/AC/D/2021-22/KMV** दिनाँक: **29.03.2022**, issued by Assistant Commissioner, Division-IV, CGST, Ahmedabad-North

घ अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

   M/s Electronic Instrumentation and Control Private Limited,
   56, Panchratna Industrial Estate, Bavla Road, Changodar,
   Ahmedabad-382213

2. Respondent
   The Assistant Commissioner, CGST,Division-IV, Ahmedabad North , 2nd Floor, Gokuldham Arcade,Sarkhej-Sanand, Ahmedabad - 382210

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 में, 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 ड्यूटी 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 अन्तर्गत 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 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 :-

(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. Electronic Instrumentation And Control Private Limited, 56, Panchratna Industrial Estate, Bavla Road, Changodar, Ahmedabad-382213 (hereinafter referred to as *'the appellant'*) against Order–in–Original No. 63/AC/D/2021-22/KMV dated 29.03.2022 (for brevity referred to as *"the impugned order"*) passed by the Assistant Commissioner, Central Tax, CGST & Central Excise, Ahmedabad North (for short referred to as the *"adjudicating authority"*).

2. On the basis of the data received from the CBDT for the period F.Y. 2015-16 and F.Y. 2016-17, it was noticed that the gross value of taxable services shown by the appellant in their ST-3 Returns was less vis a vis the amount shown as 'Total Amount paid/Credited under Section 194 (C), 194(H), 194(I) and 194(J) of the Income Tax Act' and 'Sales of Services' in their ITR filed with the Income Tax department. Letters were issued to the appellant to explain the reasons for non-payment of tax and to provide documents like ITR, Form 26AS, Service Tax Returns, Contracts /Agreement entered for provision of service, Balance Sheet, P&L A/c, etc. However, they did not submit any documents explaining the difference nor did they respond to letters dated 06.01.2020, 17.07.2020, 13.08.2020 and 16.10.2020.

2.1 The value of services declared in ITR filed for the F.Y. 2015-16 and F.Y. 2016-17 was shown as Rs.72,19,446/- and Rs.65,66,740/- respectively whereas the amount credited under 194 (C), 194(H), 194(I) and 194(J) for F.Y.2015-16 and F.Y.2016-17 was shown as Rs.81,97,061/- and Rs.53,72,778/-, respectively. Accordingly, the service tax demand of Rs.1,19,280/- and Rs.1,11,967/- (Total of Rs.2,31,247/-) for the F.Y.2015-16 and 2016-17 was worked out on the basis of the higher value shown in the ITR for the respective period.

2.2 A Show Cause Notice (SCN) bearing F.No. V/27-88/Electronic/2020-21/TPD/R dated 24.12.2020 was issued to the appellant proposing the recovery of service tax amount of Rs. Rs.2,31,247/- for the period F.Y. 2015-16 and F.Y. 2016-17 alongwith interest under Section 73(1) and Section 75 of the Finance Act, 1994, respectively. Imposition of penalty under Section 77 & 78 of the Finance Act, 1994 was also proposed. The SCN also proposed demand for the F.Y. 2017-18 (upto June 2017), which was to be ascertained in future (as the same was not disclosed to the CBDT or department), under Section 73(1) of the Finance Act, 1994 alongwith interest under Section 75 and penalty under Section 78 of the Act ibid.

2.3 The said SCN was adjudicated vide the impugned order, wherein the service tax demand of Rs.2,31,247/- was confirmed alongwith interest. Penalty of Rs.2,31,247/- under Section 78 was imposed. Penalties of Rs.10,000/- each were also imposed u/s 77 (1) & 77(2) of the Finance Act 1994.

3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant has preferred the present appeal on the grounds elaborated below:-

They claim that the OIO was issued without delivering the SCNs and letters to the appellant. Also the principle of natural justice was not followed as they were not

heard before deciding the case. The impugned order is bad in law as was passed ex-parte. They placed reliance on various decisions:-

- TVL Veetra Computer Solutions – 2021 (52) GSTL 389 (Mad);
- Ayaaz Textiles- 2016 (342) ELT 115 (Tri-Ahmd.),
- CBIC Instruction dated 26.10.2021

- The invoices amounting to Rs.15,78,824/- for the F.Y. 2014-15 and the invoices amounting to Rs.5,22,322/- for the F.Y. 2015-16, booked by the customer in the respective financial years were reflected in Form 26AS only, due to different accounting norms adopted by the customer of the appellant. The applicable tax liability has already been discharged hence there is no requirement to make additional payment of service tax. Also the value of services amounting to Rs. 1,70,934/- was declared inadvertently in the return for the period F.Y 2015-16, which they admit was a typographical error, however, it does not result in any tax implication. Hence, no evasion of payment of tax is made in this regard.

- Appellant's customers had declared taxable value alongwith service tax amount in form 26AS. Hence, the additional value of Rs. 3,56,323/- should be considered towards service tax liability. It is observed that Form 26AS is primarily for the purpose of TDS deduction and its disclosure. Relying on the value is not appropriate as the purpose of Form 26AS is purely tax deduction. In many a cases the customer has deducted TDS and disclosed gross value including TDS resulting in the difference in ITR and TDS. Appellant being a Private Ltd. Company, they have to follow the accounting standards where they are required to disclose the income in profit and loss account without taxes. Thus, values of 26AS would surely give higher amount which is otherwise inclusive of service tax. The 26AS reconciliation is enclosed for reference.

- The customer has not deducted the TDS on the taxable value of services amounting to Rs.4,19,250/- hence the same was not reflected in 26AS. However, this amount was accounted for in the books of accounts and applicable service tax thereon has also been paid at the respective point of time.

- The services rendered for F.Y 2016-17 amounting to Rs. 8,27,668/- are considered as export of services hence, service tax is not applicable on the same. The Appellant had been engaged into provision of engineering consultancy services for the clients located outside India and the payment for the said services were received in freely convertible foreign currency. Thus, the provision of said services tantamount to export of services so service tax is not payable for the same.

- The OIO ignores the value of services declared in ST-3 which gets adjusted in different F.Y. 2015-16 & 2016-17 while determining the value of service.

- The levy of service tax cannot be based solely on the amounts on which the TDS has been deducted and reflected in Form 26AS. The provisions determining the nature of the transaction, nature of service involved, the applicable rate of tax and the value of services are different from the provisions under Income Tax Act

providing for deduction of TDS. Hence taking the differential amount by invoking the provisions of best judgment assessment may not be in accordance with law.

- Extended period cannot be invoked as the appellant have not indulged in fraud, collusion, willful misstatement or suppression of facts. In the instant case, data for 26AS, ST-3 and Balance Sheet are already available with the assessing officer on the basis of which notices have been issued and the appellant had filed periodical service tax returns and also filed ITR. Therefore, the SCN issued on 24.12.2020 is time barred.

- The burden of proof is on the revenue to prove any of the elements to uphold validity of an extended period of 5 years. Reliance placed on M/s. Cosmic Dye Chemical Vs CCE, Bombay [1995 (75) E.L.T. 721 (S.C.).

4. Personal hearing in the matter was held on 12.12.2022 and on 06.01.2023. Mrs. Minal Buch, Chartered Accountant, appeared on behalf of the appellant. She re-reiterated the submissions made in the appeal memorandum.

5. I have carefully gone through the facts of the case, the impugned order passed by the adjudicating authority, submissions made by the appellant in the appeal memorandum as well as those made during personal hearing. The issue to be decided in the present case is as to whether the service tax demand of Rs.2,31,247/- alongwith interest and penalties, confirmed in the impugned order passed by the adjudicating authority, in the facts and circumstances of the case, is legal and proper or otherwise. The demand pertains to the period F.Y. 2015-2016 to F.Y. 2016-17.

6. On going through the appeal memorandum, it is noticed that the impugned order was issued on 31.03.2022. However, the present appeal, in terms of Section 85 of the Finance Act, 1994, was filed on 23.06.2022 i.e. after a delay of 17 days. The appellant have on 23.06.2022, filed a Miscellaneous Application seeking condonation of delay stating that the impugned OIO was received by them on 07.04.2022 and since the SCN as well as various letter of personal hearings were not served to them, it took some while to collect these documents. On receipt of the documents vide letter dated 03.05.2022, the appeal was filed with a delay. They also produced copy of correspondence made to divisional Assistant Commissioner in this regard and Speed Post delivery of these letters.

6.1 Section 85 of the Finance Act, 1994 provides that the appeal should be filed within a period of 2 months from the date of receipt of the decision or order passed by the adjudicating authority. Under the proviso appended to sub-section (3A) of Section 85 of the Act, the Commissioner (Appeals) is empowered to condone the delay or to allow the filing of an appeal within a further period of one month thereafter if, he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the period of two months. Considering the cause of delay as genuine, I condone the delay and take up the appeal for decision on merits.

7. On examining the SCN, it is observed that the service tax liability of Rs.1,19,280/- for the F.Y. 2015-16, and service tax liability of Rs.1,11,967/- for the F.Y. 2016-17, was

ascertained on reconciliation of the income shown in the ST-3 Returns filed by the appellant vis a vis the amount shown as 'Total Amount paid/Credited under 194 (C), 194(H), 194(I) and 194(J) of the Income Tax Act and 'Sales of Services' in their ITR filed with the Income Tax department. The service tax liability for the F.Y. 2017-18 (upto June 2017) was also proposed to be recovered, which was to be ascertained in future as the data was not disclosed with the Income Tax Department or any other agencies. Thus, the service tax demand of Rs.1,19,280/- and Rs.1,11,967/- was raised based on the higher difference noticed for the respective years. Relevant table is reproduced below:-

(Amount in Rs.)

Year	Value of 'Total Amount paid/Credited under 194 (C), 194(H), 194(I) and 194(J)	Sales of Services' in their ITR	Value of Services provided in STR	Difference between 2 & 4	Difference between 3 & 4	Higher Difference
1	2	3	4	5	6	7
2015-16	8197061	7219446	7374443	822618	-154997	822618
2016-17	5372778	6566740	5820290	-447512	746450	746450

7.1 It is observed that the appellant is registered with the department and the entire demand has been raised based on ITR data provided by Income Tax department. Thus, the entire demand is subject to reconciliation. I find that the Board vide Instruction dated 26.10.2021 has directed the field formations that while analyzing ITR-TDS data received from Income Tax, a reconciliation statement has to be sought from the taxpayer for the difference and whether the service income earned by them for the corresponding period is attributable to any of the negative list services specified in Section 66D of the Finance Act, 1994 or exempt from payment of Service Tax, due to any reason. It was further reiterated that demand notices may not be issued indiscriminately based on the difference between the ITR-TDS taxable value and the taxable value in Service Tax Returns. The show cause notice based on the difference in ITR-TDS data and service tax returns should be issued only after proper verification of facts. Where such notices have already been issued, the adjudicating authority should pass judicious order after proper appreciation of facts and submission of the noticee.

7.2 In the instant case, the adjudicating authority has decided the case ex-parte as the appellant did not file any written reply to the SCN nor attended the personal hearing granted on various dates. The impugned order mentions that the show cause notice was served to the appellant and opportunity to being heard to the appellant was also provided by the adjudicating authority. However, the appellant claim that SCN was not served to them. Nor did they receive letter of personal hearing. They also produced copy of correspondences made to the adjudicating authority in this regard. I find that natural justice is a maxim meant to facilitate the smooth conduct of justice. As the appellant have not received the SCN or the hearing letters they could not defend their case. The appellant deserves an opportunity to controvert, correct or comment on the evidence or information that may be relevant to the decision, which I find was not available to them as the case was decided ex-parte. So to that extent, I find that the impugned order have been passed in violation of princip es of natural justice.

7.3 Further, the appellant have contended that the invoices amounting to Rs.15,78,824/- for the F.Y. 2014-15 and the invoices amounting to Rs.5,22,322/- for the F.Y. 2015-16, were reflected in Form 26AS due to different accounting norms adopted by the customer of the appellant. As tax liability has been discharged, there is no requirement to make additional payment of service tax on such amount. Also the value of services amounting to Rs. 1,70,934/- was declared inadvertently in the return for the period F.Y 2015-16, which they admit was a typographical error, however, it does not result in any tax implication. Further, they also contended that the value declared in Form 26AS is inclusive of taxes hence such value would be higher hence not comparable. It is also contended that during F.Y 2016-17, the services valued at Rs.8,27,668/- were in respect of export of services hence, service tax is not applicable on the same. I find that these contentions were not supported by any documentary evidences. Mere tabular presentation of facts may not justify the above arguments unless supported by documentary evidences.

7.4 However, I find that the above arguments made by the appellant in the present appeal were never raised before the adjudicating authority. I, therefore, find that in the interest of justice, it would be proper to remand the matter to the adjudicating authority to consider the submissions made by the appellant. The appellant is, therefore, directed to submit the reconciliation statements and all relevant documents / details to the adjudicating authority, including those submitted in the appeal proceedings, in support of their contentions. The adjudicating authority shall decide the case afresh on merits and accordingly pass a reasoned order, following the principles of natural justice.

8. In view of above discussion, I remand back the impugned order passed by the adjudicating authority for examination of the documents and verify the claim of the appellant and subsequently determine the tax liability.

9. Accordingly, the impugned order is set-aside and appeal filed by the appellant is allowed by way of remand to the adjudicating authority for decision of the case afresh.

10. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तर्ज के 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. Electronic Instrumentation & Control Private Limited, - **Appellant**
56, Panchratna Industrial Estate,
Bavla Road, Changodar,
Ahmedabad-382213

Assistant Commissioner,
Central Tax, CGST & Central Excise, Division-IV - **Respondent**
Ahmedabad North
Ahmedabad

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.