



सत्यमेव जयते

**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- टेलिफैक्स 07926305136**



DIN: 20230164SW000000DCAE

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/CEXP/146/2022-APPEAL / 752 - 16
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-116/2022-23  
दिनांक Date : 18-01-2023 जारी करने की तारीख Date of Issue 20.01.2023  
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/90/2021-22  
दिनांक: 03.12.2021, issued by Deputy/Assistant Commissioner, CGST, Division-VII,  
Ahmedabad-North
- घ अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

M/s Azure Technologies Pvt. Ltd.,  
713, Atma House, Opp. Old RBI,  
Ashram Road, Ahmedabad-380009

2. Respondent

The Deputy/ Assistant Commissioner, CGST, Division-VII, Ahmedabad  
North , 4<sup>th</sup> 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 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।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4<sup>th</sup> 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।

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 मामलों 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 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।

(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 दिनांक 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 रुपये या उससे कम हो तो रुपये 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 2<sup>nd</sup> माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup> 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. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

- (3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellate Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

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

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

- (7) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील 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 .

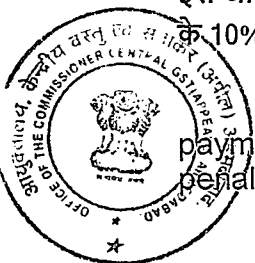
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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



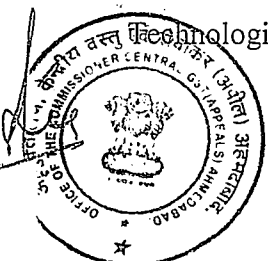
ORDER-IN-APPEAL

The present appeal has been filed by M/s. Azure Technologies Pvt. Ltd., 713, Atma House, Opp. Old RBI, Ashram Road, Ahmedabad – 380009 (presently known as M/s. Trilochan Technologies Pvt. Ltd.) (hereinafter referred to as “the appellant”) against Order-in-Original No. CGST/A’bad North/D-VII/ST/DC/90/2021-22 dated 03.12.2021 (hereinafter referred to as “the impugned order”) passed by the Deputy Commissioner, Central GST, Division VII, Ahmedabad North (hereinafter referred to as “the adjudicating authority”).

2. Briefly stated, the facts of the case are that, M/s. Azure Technologies & Information Services Pvt. Ltd., 713, Atma House, Opp. Old RBI, Ashram Road, Ahmedabad-380009 was a registered unit under Software Technologies Parks Scheme for setting up 100% Export Oriented Unit and manufacturing / development of Computer Software (IT Software) & IT Enabled Services vide Letter of Permission (LOP) No. STPIG/EXIM/S/Azure/206/7715 dated 27.03.2000 issued by the STPI, Gandhinagar. The said unit was granted License for Private Bonded Warehouse No. 32/2000/100%EOU dated 10.05.2000 for premises situated at 713, Atma House, Opp. Old RBI, Ashram Road, Ahmedabad-380009 for storage of imported / indigenous goods without payment of duty on the importation and re-warehousing thereof subject to the conditions described in the said License under Section 58 & 65 of the Customs Act, 1962. Floor Plan expansion (Additional Location) was granted vide STPI approval No. STPIG/EXIM/S/206/AT&ISPL/FL /Exp/1/1490 dated 21.06.2001 and same was added in License for Private Bonded Warehouse No. 32/2000/100% EOU.

2.1 M/s. Azure Technologies Pvt. Ltd (Software Export Division), 713, Atma House, Opp. Old RBI, Ashram Road, Ahmedabad-380009, the appellant, is a registered unit under Software Technologies Parks Scheme for setting up 100% Export Oriented Unit and manufacturing / development of Computer Software (IT Software) & IT Enabled Services vide Letter of Permission (LOP) No. STPIG/EXIM/S/ ATPL-SWED/350/1483 dated 21.06.2001 issued by the STPI, Gandhinagar. The said unit was granted License for Private Bonded Warehouse No. 06/2001/100%EOU dated 06.11.2001 for premises situated at 502, GNFC Tower, Sarkhej Gandhinagar Highway, Ahmedabad for storage of imported / indigenous goods without payment of duty on the importation and re-warehousing thereof subject to the conditions described in the said License under Section 58 & 65 of Customs Act, 1962.

2.2 The amalgamation of M/s. Azure Technologies & Information Services Pvt. Ltd. and M/s. Azure Technologies Pvt. Ltd. (Software Export Division), the appellant, was approved by the Software Technology Park of India (STPI), Gandhinagar, vides their Approval No. STPIG/EXIM/S/350/Amal\_App/ dated 25.06.2002 in light of High Court's Order dated 09.11.2001 and after amalgamation, the name of Company was christened as M/s. Azure Technologies Pvt. Ltd. (Software Export Division), the appellant, (now known as M/s. Trilochan Technologies Pvt. Ltd.); that the export obligations and all other obligations under STP Scheme/



100% EOU Scheme are to be fulfilled by the unit M/s. Azure Technologies Pvt. Ltd. (Software Export Division), the appellant.

2.3 After the above referred amalgamation, the following were the Customs Bonded Premises of the appellant.

- a) 713, 7th Floor, Atma House, Opp. Old Reserve Bank of India, Ashram Road, Ahmedabad
- b) 502, 5th Floor. GNFC Tower, Sarkhej- Gandhinagar Highway, Bodakdey, Ahmedabad
- c) 503, 5th Floor. GNFC Tower, Sarkhej- Gandhinagar Highway, Bodakdev, Ahmedabad
- d) 504. 5th Floor, GNFC Tower, Sarkhej- Gandhinagar Highway, Bodakdev. Ahmedabad

2.4 The appellant had executed B-17 bonds on 01.05.2001 and 29.06.2001 for procurement of Duty Free Imported as well as indigenous capital goods for Rs.32,54,739/- and the same was accepted by the Deputy Commissioner, Central Excise, Division-VI, Ahmedabad. The appellant had submitted Fixed Deposits, totally amounting to Rs.1,76,500/- of Corporation Bank vide FD Account nos. 0091074, 0091103 and 0090622 as Security Deposit.

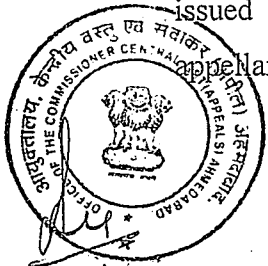
2.5 As per the request of the appellant, the premises at 502 & 503, 5th Floor, GNFC Tower, Sarkhej- Gandhinagar Highway, Bodakdev, Ahmedabad-380054 were removed from Customs Bonding and the same was informed to the appellant vide Assistant Commissioner, Central Excise, Division-V, Ahmedabad-II's letter F. No, V/Misc143/100%EOU-Pt.II dated 07.01.2004.

2.6 During the inquiries conducted it was revealed that the appellant had vacated the premises at 504, GNFC Tower, Sarkhej - Gandhinagar Highway, Ahmedabad and 713, ATMA House, Opp. Old Reserve Bank of India, Ashram Road, Ahmedabad, both Customs bonded premises, without the prior permission of the jurisdictional Deputy Commissioner of Central Excise who in this case is the Deputy Commissioner, Central Excise, Division-V, Ahmedabad.

2.7 During the investigation, it also transpired that the Capital Goods kept under Bond in the customs Bonded Premises at 504, GNFC Tower, Sarkhej – Gandhinagar Highway. Ahmedabad i.e. "Software-True Dial Call Centre Software 01 Nos. with True Dial Manual & True Dial CD's" were illicitly removed by the appellant from the Customs Bonded Warehouse without permission from the Proper Officer in June 2010, in violation of the provisions of Para 4 (b) of Notification No. 140/1991-Cus dated 22.10.1991 (as amended) and in violation of the provisions of Section 71 of the Customs Act. 1962.

2.8 Therefore, a show cause notice bearing No. V.85/15-50/OA/2014 dated 22.03.2016 was issued by the Additional Commissioner of erstwhile Central Excise, Ahmedabad-II to the appellant, proposing as under:

- (a) The goods mentioned at Annexure "A" and Annexure "B", which had been placed under seizure vide Seizure Memo issued vide F. No. AR-I1/ATPL/STP/2006-07 dated



30.09.2015 should not be confiscated under the provisions of Section 111(o) of the Customs Act, 1962;

(b) The B-17 Bonds should not be invoked and Customs Duty foregone on the imported goods amounting to Rs.23,18,304/- as per Annexure "A" should not be demanded along with interest;

(c) The B-17 Bonds should not be invoked and Central Excise Duty foregone on the indigenous goods procured duty free amounting to Rs.5,49,840/- as per Annexure "B" should not be demanded along with interest

(d) The B-17 bonds should not, be invoked by way of encashing the Security Deposits (maturity value along with interest till date thereon) furnished in the form of three Fixed Deposits and the amount so realized should not be adjusted against the duty demand at (b) and (c) above.

(e) Penalty should not be imposed upon them under Section 112(a) of the Customs Act, 1962; and

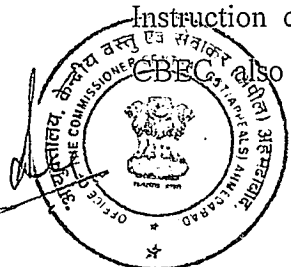
(f) Penalty should not be imposed upon Shri Jay Ruparel, Director of the appellant in terms of Section 117 of the Customs Act, 1962

2.9 The Show Cause Notice was adjudicated vide the impugned order by the adjudicating authority wherein (i) the goods placed under Seizure valued of Rs. 90,93,816/- were confiscated under Section 111 (o) of the Customs Act,1962; (ii) imposed a fine of Rs. 90,93,816/- on the appellant; (iii) confirmed the demand amounting to Rs. 23,18,304/- under Section 28 of the Customs Act, 1962, being Customs duty forgone; (iv) confirmed the demand to the tune of Rs. 5,49,840/- under Section 11A of the Central Excise Act, 1944 being Central Excise duty forgone; (v) ordered for invocation of the B-17 Bond furnished by the appellant along with Security Deposit in the shape of Fixed Deposit receipt and outstanding dues may be recovered from the said realization; (vi) ordered for recovery of interest on the confirmed demands; (vii) imposed a penalty of Rs. 10,000/- under Section 112(a) of the Customs Act, 1962 on the appellant; and (viii) imposed a penalty of Rs. 10,000/- under Section 117 of the Customs Act, 1962 on Shri Jay Ruparel, Director of the appellant.

3. Being aggrieved with the impugned order, the appellant have filed their appeal under Section 35 of the Central Excise Act, 1944 on 01.04.2022. However, it is observed that they have submitted Challan PMT-06 dated 09.03.2022 for the amount @ 7.5% of Service Tax demanded as pre-deposit in terms of Section 35F of the Central Excise Act, 1944 along with their appeal.

3.1 The CBIC, consequent to the rollout the integrated CBIC-GST Portal, vide Circular No. 1070/3/2019-CX dated 24.06.2019 directed that from 1<sup>st</sup> July, 2019 onwards, a new revised procedure has to be followed by the taxpayers for making arrears of Central Excise & Service Tax payments through portal "CBIC (ICEGATE) E-payment". Thereafter, CBIC, vide Instruction dated 28.10.2022, issued from F.No.CBIC-240137/14/2022-Service Tax Section-

also instructed that the payments through DRC-03 under CGST regime is not a valid



mode of payment for making pre-deposits under Section 35F of the Central Excise Act, 1944 and Section 83 of the Finance Act, 1994.

4. Further, I find that in terms of Section 35F of the Central Excise Act, 1944, *"the Tribunal or Commissioner (Appeals), as the case may be, shall not entertain any appeal (i) under sub-section (1) of Section 35, unless the appellant has deposited 7.5% of the duty, in case where duty or duty and penalty are in dispute"*.

5. Therefore, the appellant, vide this office letter dated 08.04.2022 was requested to make the pre-deposit in the above appeal, in terms of Board's Circular No.1070/3/2019-CX dated 24.06.2019 and submit the document evidencing payment within 10 days of the receipt of the said letter. It is also informed to the appellant vide the said letter that failure to submit evidence of pre-deposit would result in dismissal of the appeal for non-compliance in terms of Section 35F of the Central Excise Act, 1944.

5.1 The appellant vide letter dated 11.04.2022, requested this office to clarify the pre-deposit head, stating as under:

*"We are in receipt of the above referred subject letter, whereby you have asked us to pay pre-deposit via <https://cbic-gst.gov.in>, not in PMT-06.*

*We are agreed with your direction, but your honour we are herewith want to ask clarification that, on the above link we can make payment for the service tax & excise duty, whereas in our appeal pertain to our STPI unit, where demand for the excise & custom duty has been asked, now we are herewith want to ask we have to pre-deposit @ 7.5% of total demand including custom in the excise payment-other or any other procedure to be follow.*

*Please guide us for the compliance of the section 35-F for the appeal filing."*

5.2 With response to the appellant letter dated 11.04.2022, this office vide letter dated 20.06.2022, informed the appellant that the law does not prescribe for any separate deposit for the filing appeal, they can make pre-deposit under Customs or Central Excise Head whichever is convenient to them.

5.3 However, no reply has been received from the appellant in response to the aforesaid letter dated 20.06.2022. Therefore, vide another letter dated 22.12.2022, the appellant was again informed to submit the proof of pre-deposit paid in the above appeal within a week time and also informed that failure to submit evidence of pre-deposit would result in dismissal of the appeal for non-compliance in terms of Section 35F of the Central Excise Act, 1944. However, it is observed that till date, the appellant has not submitted any intimation or proof of the payment of the said pre-deposit, if any, made by them. Hence, the appellant have failed to comply with the requirement of payment of pre-deposit.

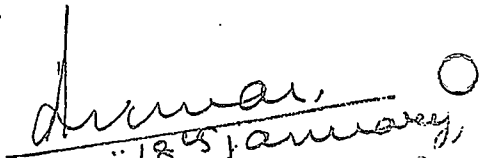


6. The Commissioner (A) shall not entertain any appeal unless the appellant has deposited 7.5% of the duty (where duty or duty and penalty are in dispute) or 7.5% of penalty (where the penalty is in dispute) under Section 35F of the Central Excise Act, 1944. In terms of Board Instruction dated 28.10.2022, I find that the pre-deposit made vide DRC-03 was also invalid payment. Though sufficient time was granted to the appellant to make the revised payment in terms of Circular No. 1070/3/2019-CX dated 24.06.2019, they failed to furnish proof of revised payment of pre-deposit of 7.5% of the duty made. I, therefore, dismissed the appeal filed by the appellant for non-compliance of the provisions of Section 35F of the Central Excise Act, 1944.

7. In view of the above, the appeal filed by the appellant is dismissed for non-compliance of the provisions of Section 35F of the Central Excise Act, 1944.


8. अपील कर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है ।

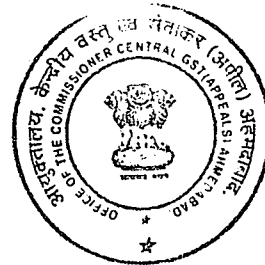
The appeal filed by the appellant stands disposed of in above terms.

  
18 January, 2023.  
(Akhilesh Kumar)  
Commissioner (Appeals)

Attested

Date : 18.01.2023

  
(R. C. Maniyar)  
Superintendent(Appeals),  
CGST, Ahmedabad



**By RPAD / SPEED POST**

To,

M/s. Azure Technologies Pvt. Ltd.,  
713, Atma House, Opp. Old RBI,  
Ashram Road, Ahmedabad – 380009

Appellant

The Deputy Commissioner,  
CGST, Division-VII,  
Ahmedabad North

Respondent

Copy to :

- 1) The Principal Chief Commissioner, Central GST, Ahmedabad Zone
- 2) The Commissioner, CGST, Ahmedabad North
- 3) The Deputy Commissioner, CGST, Division VII, Ahmedabad North
- 4) The Assistant Commissioner (HQ System), CGST, Ahmedabad North  
(for uploading the OIA)

~~5) Guard File~~

6) PA file