



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: 20230264SW000000D13D

स्पीड पोस्ट

क फाइल संख्या : File No : GAPPL/COM/2234/2022-APPEAL / १९७१ - ७६

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-168/2022-23  
दिनांक Date : 27-02-2023 जारी करने की तारीख Date of Issue 28.02.2023

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

ग Arising out of Order-in-Original No. CGST/WT07/RAJ/85/2022-23 दिनांक: 29.04.2022,  
issued by Deputy/Assistant Commissioner, CGST, Division-VII, Ahmedabad-North

घ अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

M/s Ajavi Shailesh Patel,  
8-Ravikunj Society, Naranpura,  
Ahmedabad-380013

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) केंद्रीय 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 हों।

(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.

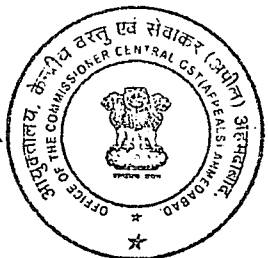
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 .

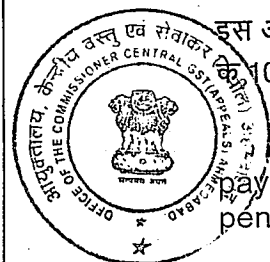
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

M/s. Ajavi Shaileshbhai Patel, 8-Ravikunj Society, Naranpura, Ahmedabad-380013 (hereinafter referred to as '*the appellant*') have filed the present appeal against the Order-in Original No. CGST/WT07/RAJ/85/2022-23 dated 29.04.2022 (in short '*impugned order*') passed by the Deputy Commissioner, Central GST, Division-VII, Ahmedabad North, Ahmedabad (hereinafter referred to as '*the adjudicating authority*').

2. The facts of the case, in brief, are that the appellant were providing taxable services without taking Service Tax Registration. On the basis of the data received from the Central Board of Direct Taxes (CBDT) for the F.Y. 2014-15 & F.Y. 2016-17, it was noticed that the 'Sales of services under Sales/Gross Receipts' or the 'Total Amount paid /Credited under Section 194C, 194I, 194H, 194J' declared in ITR of the appellant showed that they had earned substantial service income by providing taxable services for which they neither obtained registration nor paid service tax. Letter was subsequently issued to the appellant to explain the reasons for non-payment of tax and to provide certified documentary evidences for the F.Y. 2014-15 to F.Y. 2017-18. However, neither any documents nor any reply was submitted by them for non-payment of service tax on such receipts. As the appellant did not provide any information regarding the taxable service provided, it was not possible to quantify the short payment of service tax for the F.Y. 2015-16 & F.Y. 2017-18 (upto June). Thus, considering the income data provided by the Income Tax Department for the F.Y. 2014-15 & F.Y. 2016-17, as taxable income, the service tax liability of Rs.3,15,227/- was arrived.

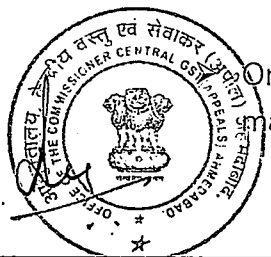
2.1 Therefore, a Show Cause Notice (SCN) No. CGST/AR-1/Div-VII/A'bad North/46/AJAVI SH/2020-21 dated 26.09.2020 was issued to the appellant proposing recovery of service tax demand of Rs.3,15,227/- not paid on the value of income received during the F.Y. 2014-15 & F.Y. 2016-17, along with interest under Section 73(1) and Section 75 of the Finance Act, 1994, respectively. Imposition of penalty under Sections 76, 77 (1), 77(2) and penalty under Section 78 of the Finance Act, 1994 were also proposed.

2.2 The said SCN was adjudicated vide the impugned order, wherein the service tax demand of Rs.3,15,227/- was confirmed alongwith interest. Penalty of Rs.10,000/- each was imposed under Section 77 (1) & 77(2) and equivalent penalty of Rs.3,15,227/- was also imposed under Section 78.

3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant has preferred the present appeal alongwith application for condonation of delay in filing the appeal on the grounds elaborated below:-

- In the application seeking Condonation of Delay (COD) they attributed the 29 days delay in filing the appeal to the fact that their Authorized Representative was admitted to ICU for Chronic Kidney Disease, therefore, the appeal could not be filed in time, hence, requested to condone the delay.

On merits they contended that they are engaged in printing of banner and material used for printing of banner like colours, canvas, PVCs, paper, clothes are



consumed. Some of the printing work is outsourced and on completion of the same, the appellant after adding their margin sold it to their clients. The invoices were raised charging value of both services as well as material. Thus, the service rendered is a works contract service, where transfer of property in goods is involved. They charged service tax on 70% of the total amount charged in terms of Rule 2A (ii)(B) of the Service Tax (Determination of Value ) Rules, 2006. So, after availing the above abatement, the appellant fall under the threshold limit of Rs.10 lakhs as stipulated in Notification No.33/2012-ST dated 20.06.2012.

- Further, the services are also exempted under Sr. No. 30(ii)(a) of Notification No.25/2012-ST dated 20.06.2012, which was not considered by the adjudicating authority.
- The impugned notice is time barred, as was issued on 26.09.2020 i.e. beyond the normal period of limitation by invoking extended period. The due date for filing service tax returns for (April, 2014 to September, 2014) and (October, 2014 to March, 2015) was 14.11.2014 & 25.04.2015 respectively. Thus, the demand has been raised beyond the period of limitation which ends on November, 2019 and April, 2019.
- The SCN does not clearly states how there is suppression of facts. In this regard, CBEC has issued Circular No. 312/28/97-CX dated 22/04/1997 which states that the Supreme Court has ruled in the case of M/ s Padmini Products, and Chemphar Drugs, etc. that mere non-declaration is not sufficient for invoking the longer period, but a positive mis-declaration is necessary. They relied on catena of decisions in support of their argument.
- The OIO as well the SCN did not specify for which services the service tax needs to be paid and without specifying the complete details of the appellant's services the order will be construed as non- speaking order.
- When there is no levy of the service tax on the business activity of the appellant, no interest shall be levied or payable under Section 75 of the Act.
- When the extended period of limitation is not invocable in the present case, the penalty under Section 78 is also not to be charged.
- As the applicant is not liable to pay the service Tax, the penalty cannot be imposed under Section 77(1)(a), 77(1)(b) of the Act.

4. Personal hearing in the matter was held on 08.02.2023 in virtual mode. Shri Rohan Sharad Thakkar, Chartered Accountant, appeared on behalf of the appellant. He reiterated the submissions made in the appeal memorandum.

Before going into the merits of the case, I will first deal with the delay noticed in filing the present appeal. 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.

**5.1** In terms of Section 85 of the Finance Act, 1994, the appellant were required to file the present appeal by 30.06.2022 as the impugned order was received by them on 30.04.2022. However, the appeal was filed on 29.07.2022 i.e. after a delay of 29 days which they claim was due to the medical exigency of their Authorized Representative. As sufficient cause has been shown by the appellant and considering the fact that the delay was within the condonable period, I, therefore, condoned the delay and decide the appeal on merits.

**6.** 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 issue to be decided in the present appeal is as to whether the service tax demand of Rs.3,15,227/- 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. 2014-15 and F.Y. 2016-17.

**7.** Before taking up the issue on merits, I will first examine whether the SCN issued is hit by limitation or not. It is observed that the appellant is not registered with the department and the entire demand has been raised based on ITR data provided by Income Tax Department. As the appellant was not registered, they did not file the ST-3 returns. It is observed that the date of filing ST-3 Return for April, 2014 to September, 2014 was extended by the CBIC vide Order No.02/2014 dated 24.10.2014, from 25<sup>th</sup> October, 2014 to 14<sup>th</sup> November, 2014. So, considering the extension granted for filing returns for (April, 2014 to September, 2014), the demand should have been raised on or before 13<sup>th</sup> November, 2019. However, the demand for (April, 2014 to September, 2014) was issued on 26.09.2020, i.e. beyond the period of limitation, which ends on November, 2019. Thus, I agree with the contention of the appellant that even if the clause of suppression is invoked, the demand for April, 2014 to September, 2014 is time barred, in terms of the provisions of proviso to Section 73(1) of the Finance Act, 1994.

**7.1** For the remaining period of demand i.e. from October, 2014 to March, 2015, the demand should have been raised on or before 24.04.2020, as the due date of filing return was 24.04.2015, but the SCN was issued on 26.09.2020. However, due to COVID pandemic, in terms of relaxation provision of Section 6 of Chapter V of the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (No.2 of 2020) dated 31.03.2020, and the CBIC Notification G.S.R. No. 418(E), dated 27-6-2020, the Central Government had extended the time limit in the taxation and other laws. In terms of said Ordinance, where the time limit specified in an Act falls during the period from 20<sup>th</sup> March, 2020 to 29<sup>th</sup> September, 2020, the same shall stand extended to 31<sup>st</sup> March, 2021. In the instant case, the due date for issuing SCN was 24.04.2020, but the same was issued on 26<sup>th</sup> September 2020. Considering the relaxation provided vide above Ordinance in the time limit for issuance of SCN, I find that the notice covering the period from October, 2014 to March, 2015 was issued well within limitation.



8. To examine whether the demand held as sustainable on limitation above is also sustainable on merits or not, I find the entire demand has been raised based on ITR data provided by Income Tax Department. In the impugned order, the adjudicating authority has observed that the appellant has neither filed a written submission nor appeared for personal hearing to defend their case, though sufficient dates for hearing were granted. However, I find that the appellant, with the appeal memorandum, have submitted a copy of defence reply filed on 29.10.2020, before the adjudicating authority, wherein they have claimed abatement in terms of Rule 2A (ii)(B) of the Service Tax (Determination of Value) Rules, 2006 and also the threshold limit exemption of Rs.10 lakhs as stipulated in Notification No.33/2012-ST dated 20.06.2012. Further, they also submitted the Balance Sheet and Profit & Loss Account for the F.Y. 2014-15, F.Y. 2015-16 and F.Y. 2016-17, Copy of I.T. Returns, Form 26AS for the said period and also the printing job-work invoice ledger for the same period. I find that none of these documents or the submissions made by the appellant was taken into consideration by the adjudicating authority before confirming the demand.

9. 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 Department, a reconciliation statement has to be sought from the taxpayer for the difference and that 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.

9.1 I find that the demand in the instant case has been raised merely on the basis of the sales of the services under Sales/Gross Receipts from services (Value of ITR) or the Value of TDS, which in no way corroborate the allegation that the respondent was actually rendering taxable service. Further, neither re-conciliation of financial statements nor proper appreciation of facts was done by the adjudicating authority, though the same were put-forth by the appellant. I, therefore, find that the adjudicating authority has confirmed the demand without following the Boards' Instruction dated 26.10.2021, which I find has led to violation of the principles of natural justice. I place reliance on Hon'ble CESTAT, Regional Bench, Allahabad decision passed in the case of Kush Constructions reported at 2019 (24) G.S.T.L. 606 (Tri. - All.) wherein it was held that - *Difference in figures reflected in ST-3 returns and Form 26AS filed under Income-tax Act, 1961 cannot be basis for raising Service Tax demand without examining the reasons for such difference and without examining whether amount as reflected in said Income Tax return was the consideration for providing any taxable services or the difference was due to any exemption or abatement.*

9.2 The appellant had submitted the relevant documents, before the adjudicating authority, which were not examined by the adjudicating authority. Hence, the impugned



order passed was not legal and has violated the principles of natural justice. It is a well settled position of law that the adjudicating authority, while deciding the SCN, is duty bound to consider the grounds of challenge and is also required to pass a reasoned and speaking order considering and dealing with those grounds. The issues covered in the SCN have not been decided on merits and, therefore, the same deserves to be remitted back to the adjudicating authority for passing of a reasoned and speaking order dealing with the contentions raised in the written submission.

10. I, therefore, find that in the interest of natural justice, it would be proper that the matter is remanded back to the adjudicating authority, who shall decide the case afresh on merits after carrying out verification of the documents submitted by the appellant. The appellant is also directed to submit all the relevant documents /details, copy of contracts to the adjudicating authority, including those submitted in the appeal proceedings, in support of their contentions, within 15 days to the adjudicating authority. The adjudicating authority shall decide the case afresh on merits and accordingly pass a reasoned order, following the principles of natural justice.

11. In view of above discussion, I remand back the matter back to the adjudicating authority to pass the order after examination of the documents and verification of the claim of the appellant.

12. 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.

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

*Akhil Kumar*  
27 Feb 2023  
(अखिलेश कुमार)  
आयुक्त (अपील्स)

Date: 27.2.2023



Attested

*Rekha A. Nair*

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

**By RPAD/SPEED POST**

To,  
M/s. Ajavi Shaileshbhai Patel,  
8-Ravikunj Society,  
Navranpura,  
Ahmedabad-380013

Appellant

The Deputy Commissioner,  
Central Tax, CGST & Central Excise,

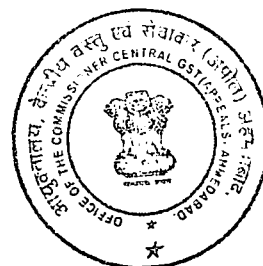
Respondent



Division-VII, 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.



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