



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- टेलैफैक्स07926305136



DIN:20230364SW0000004E9C

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/799/2022-APPEAL /9325-30
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-173/2022-23
दिनांक Date : 27-02-2023 जारी करने की तारीख Date of Issue 10.03.2023
आयुक्त (अपील) द्वारा पारित
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. 74/ADC/GB/2021-22 दिनांक: 10.03.2022, issued by
Additional Commissioner, CGST, Ahmedabad-North
- घ अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

M/s. Rahul Roadline,
2033/368, Shiv Shakti Nagar,
G.H.B, Chandkheda,
Ahmedabad-382424

2. Respondent

The Additional Commissioner,CGST, Ahmedabad North , Custom House,
1st Floor, Navrangpura, Ahmedabad - 380009

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 :

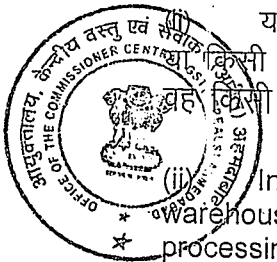
भारत सरकार का पुनरीक्षण आवेदन :
Revision application to Government of India :

(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, 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 :

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

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



- (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।

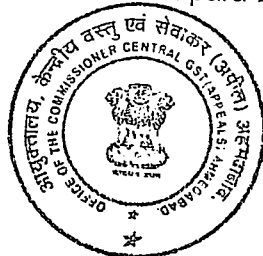
The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

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 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. 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।

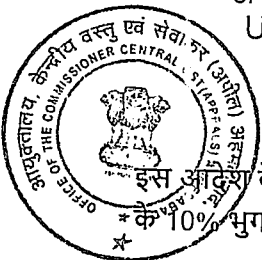
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

M/s. Rahul Roadline, 2033/368, Shiv Shakti Nagar, G.H.B., Chandkheda, Ahmedabad-382424 (hereinafter referred to as '*the appellant*') have filed the present appeal against the Order-in Original No. 74/ADC/GB/2021-22 dated 10.03.2022 (in short '*impugned order*') passed by the Additional Commissioner, Central GST, Ahmedabad North, Ahmedabad (hereinafter referred to as '*the adjudicating authority*').

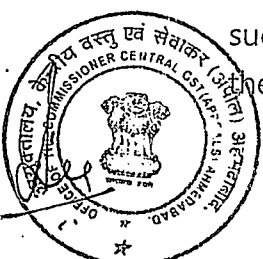
2. The facts of the case, in brief, are that the appellant are registered with the department under Service Tax Registration No.AAMFR2680RSD001. On the basis of the data received from the Central Board of Direct Taxes (CBDT), it was noticed that the appellant had declared less taxable value in their ST-3 Returns filed for the F.Y. 2015-16 as compared to the 'Sales of services under Sales/Gross Receipts' declared in ITR of the appellant. 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. 2015-16. 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, the service tax liability of the appellant was quantified considering the income data provided by the Income Tax Department for the F.Y. 2015-2016, as taxable income and the service tax liability of Rs.51,20,034/- was worked out.

2.1 Thereafter, a Show Cause Notice (SCN) No. STC/15-140/OA/2020 dated 21.10.2020 was issued to the appellant proposing recovery of service tax demand of Rs.51,20,034/- not paid on the value of income received during the F.Y. 2015-16, along with interest under Section 73(1) and Section 75 of the Finance Act, 1994, respectively. Imposition of penalty under Sections 77(1), 77(2) and penalty under Section 78 of the Finance Act, 1994 were also proposed. Service Tax liability for the F.Y.2016-17 and F.Y.2017-18 (up to June, 2017) was also proposed to be demanded as and when ascertained.

2.2 The said SCN was adjudicated vide the impugned order, wherein the service tax demand of Rs.51,20,034/- was confirmed alongwith interest. Penalty of Rs.10,000/- each was imposed under Section 77 (1) & 77(2) and equivalent penalty of Rs.51,20,034/- 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 on the grounds elaborated below:-

- The appellants are engaged in providing services of Goods Transport Agency, wherein they provided trailers for transporting containers to and from port and local factory. In normal course of business, they have been providing GTA services, wherein they have been issuing invoices and Consignment notes / Lorry Receipts. A sample copy of LRs issued during the F.Y 2015-16 are submitted.
- During the F.Y 2015-16, they had provided services to Nirma University, wherein they had transported steel TMT bars from Rashtriya Ispat Nigam Limited and for such services they had discharged service tax as the same does not fall under any of the categories which have been notified in Notification No. 30/2012 ST dated



20.06.2012. The service tax liability discharged as service provider was disclosed in the ST 3 returns.

- The services provided are exempted by virtue of Notification No. 30/2012-ST dated 20.06.2012 as the services of transportation of goods was rendered to the service recipient who were required to discharge the service tax liability by virtue of said notification. The appellant company has invariably been issuing consignment note in each and every such case. The consignment note submitted by the appellant substantiate that the service provided by the appellant are GTA services and the liability to pay service tax rest on the recipient of such service.
 - The service tax demand can be raised by invoking the extended period only in cases where any Service Tax has not been levied or paid or has been short-levied or short-paid or erroneously refunded, by reason of fraud or collusion or any wilful mis-statement or suppression of facts or contravention of any of the provisions of this Act or of the rules made there under with intent to evade payment of duty. The demand is hit by limitation as all the figures were reflected in the books of accounts. They placed reliance on the decision passed in the case of Mohan Goldwater Breweries Limited -2017 (4) G.S.T.L. 170 (Tri. -All.); Ranbaxy Laboratories Ltd. - 2015(329) E.L.T. 867 (Tri. - Del.)
 - In view of the above submissions supported with judicial proceedings the imposition of penalty under Section 78 of the Finance Act, 1994 is illogical, illegal and unsustainable in law and as such the confirmation of imposition of penalty under Section 78 of the Finance Act, 1994 is required to be set aside in interest of justice.
4. Personal hearing in the matter was held on 05.02.2023. Shri Anil Gidwani, Advocate, appeared on behalf of the appellant. He reiterated the submissions made in the appeal memorandum. He stated that the demand is also barred by limitation.
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 issue to be decided in the present appeal is as to whether the service tax demand of Rs.51,20,034/- 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. 2015-16.
6. Before taking up the issue on merits, I will first examine whether the SCN issued in the case is hit by limitation or not. It is observed that the appellant is registered with the department and has filed the ST-3 Returns for the F.Y. 2015-16. The return for the period (April 2015 to September, 2015) was filed on 07.10.2015. Considering the actual date of filing of returns, the demand notice for the period (April 2015 to September, 2015) should have been issued on or before 06.10.2020. However, the demand notice for the period (April, 2014 to September, 2014) was issued invoking extended period of limitation on 06.10.2020; i.e. beyond the period of limitation, which ends on 6th October, 2020. Thus, I agree with the contention of the appellant that even if the suppression is invoked, the



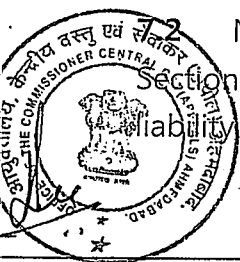
demand for April, 2014 to September, 2014 is time barred, in terms of the proviso to Section 73(1) of the Finance Act, 1994.

6.1 For the remaining period of demand i.e. from October, 2015 to March, 2016, the ST-3 return was filed on 15.04.2016. Hence, the demand invoking extended period of limitation should have been raised on or before 14.04.2021. The SCN was issued on 21.10.2020. I, therefore, find that the notice covering the demand for the period (October, 2015 to March, 2016) was issued well within limitation of extended period under proviso to Section 73(1) of the Finance Act, 1994.

7. To examine whether the demand held as sustainable on limitation above is also sustainable on merits or not, I find that the entire demand has been raised based on ITR data provided by Income Tax Department. The appellant were registered with the department under Goods Transport Agency Service and have filed the ST-3 Returns during the F.Y. 2015-16. The SCN, however, alleges short payment of service tax on the differential income reflected by the appellant in the ITR filed during the F.Y. 2015-16 but not reflected in the ST-3 Returns. The adjudicating authority confirmed the demand on the grounds that the appellant failed to produce any documentary evidence like the ledger accounts of their service recipients to prove that they fall under the category specified at sub-clause (a) to (f) of Clause (II) under Notification No.30/2012 dated 20.06.2012. Moreover, the sample invoices submitted does not have mention of the Service Tax number of either consignor or consignee, also who shall be liable to pay service tax is also not clearly indicated. It was also held that from the Lorry Receipts, it could not be ascertained whether service recipient fall under the specified categories, therefore, the exemption to the appellant cannot be granted. The appellant on the other hand, have claimed that the non-payment was in respect of those services, where the service tax liability under reverse charge mechanism lies on the service recipient, in terms of Notification No.30/2012 dated 20.06.2012. They have submitted few sample consignment notes to substantiate their claim.

7.1 I have gone through the sample consignment notes submitted by the appellant. It is observed that the consignment note is serially numbered, and contains the name of the consignor and consignee, registration number of the goods carriage in which the goods are transported, details of the place of origin and destination, details of the goods transported. However, person liable for paying service tax whether consignor, consignee or the Goods Transport Agency is not mentioned. In terms of Rule 4B of the Service Tax Rules, 1994, a Goods Transport Agency is required to issue a consignment note to the recipient of service which should be serially numbered, and contains the name of the consignor and consignee, registration number of the goods carriage in which the goods are transported, details of the goods transported, details of the place of origin and destination, person liable for paying service tax whether consignor, consignee or the goods transport agency. In the instant case, the appellant have been issuing consignment notes but the details like person liable to pay service tax is not mentioned. However, from the sample consignment notes submitted before me, it appears that the services were rendered either to Firms or Companies.

Normally, the liability to pay service tax is on the service provider but in terms of Section 68(2) of the Finance Act, 1994, under Reverse Charge Mechanism (RCM), the liability to pay service tax to the extent specified, shall shift to service recipients. In terms of



relevant Notification No.30/2012 dated 20.06.2012, during the relevant period, for GTA services, 100% liability of service tax shifts to service recipients, if they fall under the clause (a) to (f) categories specified at A(ii) of the notification. However, individual/proprietorship firm are not covered in the specified category. Thus, if the freight is paid by such firm then the service tax shall be paid by the GTA itself. Relevant text is reproduced below:

Notification No. 30/2012-S.T., dated 20-6-2012] effective from 1st July, 2012

I. The taxable services,—

- (ii) *provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road, where the person liable to pay freight is,—*
- (a) *any factory registered under or governed by the Factories Act, 1948 (63 of 1948);*
 (b) *any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India;*
 (c) *any co-operative society established by or under any law;*
 (d) *any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder;*
 (e) *any body corporate established, by or under any law; or*
 (f) *any partnership firm whether registered or not under any law including association of persons;*

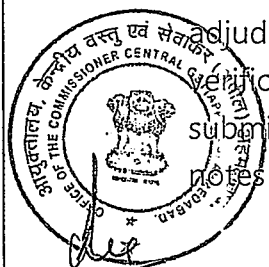
TABLE

<i>Sl. No.</i>	<i>Description of a service</i>	<i>Percentage of service tax payable by the person providing service</i>	<i>Percentage of service tax payable by the person receiving the service</i>
2.	<i>in respect of services provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road</i>	<i>Nil</i>	<i>100%</i>

Explanation-I. - *The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.*

7.3 The adjudicating authority has, at Para 16.4 of the impugned order, from the invoices submitted by the appellant, observed that in five invoices, Service Tax number of consigner/consignee, whether the service tax liability is on consigner or consignee is not mentioned nor their ledger accounts were produced to prove that the said consignees fall under specified categories. I find that out of five consignees listed in the impugned order, four consignees are Private Ltd Companies and other a Body Corporate; hence, the liability to pay service tax shall shift on these companies. However, considering the fact that the appellant has submitted only few sample invoices/consignment notes before the adjudicating authority and with the appeal memorandum, I find that based on such select invoices, entire taxable income cannot be considered exempted, unless comprehensive reconciliation of financial statement vis-à-vis the invoices/consignment notes issued, during the period held as sustainable on limitation, proves the same.

8. I find that the matter, therefore, needs comprehensive re-conciliation of financial statements and verification of invoices or consignment note issued in this regard. Thus, 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 a reconciliation statement, financial statement like ledgers, details of consignment notes or invoices issued alongwith the copies of such invoices issued 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.

9. In view of above discussion, I set-aside the demand for the period (April, 2015 to September, 2015) on limitation. Further, I remand the matter pertaining to the period (October, 2015 to March, 2016) back to the adjudicating authority to pass the order after examination of the documents and verification of the claim made by the appellant.

10. Accordingly, I allow the appeal preferred by the appellant by setting aside the impugned order confirming the demand for the period April, 2015 to September, 2015, on limitation. For the period October, 2015 to March, 2016, 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.

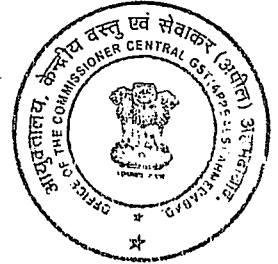
Akhil Kumar
27.02.2023
(अखिलेश कुमार) 2023.
आयुक्त(अपील्स)

Date: 27.2.2023

Attested

Rekha Nair

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



By RPAD/SPEED POST

To,
M/s. Rahul Roadline,
2033/368, Shiv Shakti Nagar,
G.H.B., Chandkheda,
Ahmedabad-382424

Appellant

The Additional Commissioner,
Central Tax, CGST & Central Excise,
Ahmedabad North,
Ahmedabad

Respondent

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.

