



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:20230364SW0000666CF9

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/3279/2022-APPEAL / 9332 - 36
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-181/2022-23
दिनांक Date : 03-03-2023 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. 03/Ref/V/AM/22-23 दिनांक: 20.10.2022 issued by Assistant/Deputy Commissioner, Division-III, CGST, Ahmedabad-North
- घ अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

M/s Aculife Healthcare Pvt. Ltd.,
Village- Sachana, Taluka- Viramgam,
Ahmedabad-382150

2. Respondent

The Deputy Commissioner, CGST, Division-III, Ahmedabad North , 2nd Floor,
Gokuldham Arcade, Sarkhej-Sanand Road, 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 :

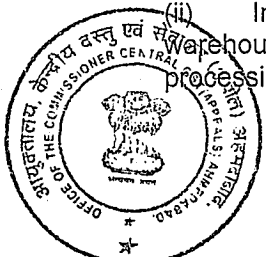
भारत सरकार का पुनरीक्षण आवेदन :
Revision application to Government of India :

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में 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 :

(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 प्रक्रिया के दौरान हुई हो।

(iii) 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 मामले 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 .

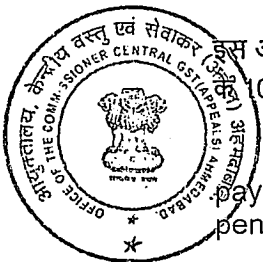
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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 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. Aculife Healthcare Pvt. Ltd., Village Sachana, Taluka Viramgam, Dist. Ahmedabad – 382150 (hereinafter referred to as “the appellant”) against Order-in-Original No. 03/Ref/V/AM/22-23 dated 20.10.2022 (hereinafter referred to as “the impugned order”) passed by the Assistant Commissioner, Central GST, Division III, Ahmedabad North (hereinafter referred to as “the adjudicating authority”).

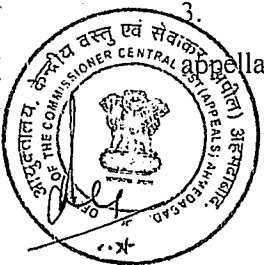
2. Briefly stated, the facts of the case are that the appellant are engaged in manufacture and clearance of goods falling under Chapter 30 of the Central Excise Tariff Act, 1985. The appellant was holding Central Excise Registration No. AAMCA8542QEM001 and Service Tax Registration No. AAMCA8542QSD001. In the GST regime, appellant is registered under GSTIN No. 24AAMCA8542Q1Z0.

2.1 On the basis of Final Audit Report No. 1084/16-17 dated 14.06.2017 and Half Margin Memo No. 07/ dated 04.08.2017, the Jurisdictional Range Officer had asked the appellant to pay service tax on amount recovered from employees under head Notice Salary Recovery for the period FY 2016-17 and FY 2017-18 (up to June-2017). In response to the same, the appellant had submitted that they have paid service tax Under Protest amounting to Rs. 5,13,524/- & Rs. 1,32,757/- vide Challan No. 00803 dated 05.06.2017 and Challan No. 00048 dated 26.04.2019 respectively. In view of the above, a Show Cause Notice No. V.30/15-39/OA/2018 dated 25.03.2019 was also issued to the appellant covering the other matters as per audit report. The said SCN was adjudicated by the Additional Commissioner, CGST, Ahmedabad North vide OIO No. 05/ADC/MLM/021-22 dated 01.06.2021, wherein the demands on service tax was confirmed and service tax paid by the claimant was appropriated towards the service tax payable.

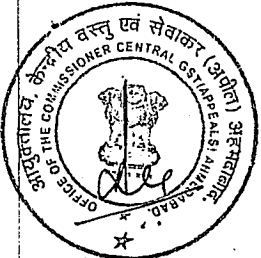
2.2 Being aggrieved with the OIO dated 01.06.2021, the appellant filed an appeal before the Commissioner (Appeal), Ahmedabad, who vide Order-in-Appeal No. AHM-EXCUS-002-APP-09/2022-23 dated 17.06.2022 has held that the service tax is not payable on Recovery of Notice Salary/Bond and set aside the order to the extent it confirmed the demand of service tax on Notice Pay Recovery.

2.4 On the basis of the aforesaid OIA dated 17.06.2022, the appellant have filed a refund claim amounting to Rs. 6,46,281/- on 22.08.2022. The said refund claim of Rs. 6,46,281/- has been sanctioned by the adjudicating authority vide the impugned order.

3. Being aggrieved with the impugned order to the extent of non-payment of interest, the appellant have preferred the present appeal on the following grounds:



- The adjudicating authority has not sanctioned and paid the interest for the amount sanctioned inspite of request to pay refund along with interest in the refund application dated 22.08.2022.
- The definition of term "service" is provided under clause (44) of Section 65B of the Finance Act, 1994 as per which 'service' means any activity carried out by a person for another person for consideration, and includes a declared service, but shall not include a provision of service by an employee to the employer in the course of or in relation to his employment. Section 66B is charging section and as per the said section 'There shall be levied a tax at the rate of fourteen per cent on the value of all services, other than those services specified in the negative list, provided or agreed to be provided or deemed to have been agreed to be provided.
- Therefore, on cogent reading of the Section 65B and Section 66B of the Finance Act, it could be seen that the provision of service by an employee to the employer in the course of or in relation to his employment is outside the ambit of service and once the said service is outside the ambit of definition of service, the service tax cannot be levied as per section 66B of the Finance Act.
- Once it is held that service tax is not payable, therefore, the amount paid during Audit or investigation and wrongly appropriated cannot be said to be tax, and does not partake the character of tax and is required to be treated merely amount lying deposited with the government.
- An amount of tax which is collected beyond the permissible charge of tax, is a sum of money lying with the government on account and on behalf of the tax payer. The law does not permit government to collect the tax on non-taxable services and if the tax is collected without authority of law, it is not a tax, but deposit and required to be refunded along with interest. The appellants submitted that interest is payable on the amount paid during investigation/Audit, which was not required to be paid and wrongly collected by the department. In support of their above views they relied upon below mentioned case laws:
 - a) 2008 (221) ELT 0336 (Del.) - Hind Agro Industries Ltd.
 - b) 2022 (380) ELT 219 {Tri. All} - Parle Agro Pvt. Ltd.
 - c) 2022 (58) G.S.T.L. 367 (Tri. Chan.) - Shahi Exports Ltd.
 - d) 2022 (380) ELT 319 (Tri. All) - Kesar Enterprises
 - e) 2021 (55) G.S.T.L. 311 (Tri. Del) - EMMAR MGF Construction Pvt. Ltd.



- In view of the above submission, they requested to allow the claim of interest @ 12% amounting to Rs. 3,86,762/- from the date of amount paid Under Protest i.e. from 05.06.2017 and 26.04.2019 till the date of sanction of refund i.e. up to 19.10.2022.
- As a result of favorable orders from the Hon'ble Commissioner (Appeals), an application was made before the adjudicating authority and in the application it was categorically requested to sanction and pay the refund along with interest as the amount was paid under protest. However, under impugned order, the adjudicating authority has sanctioned and paid the refund claim of Rs. 6,46,281/- but he has not sanctioned and paid the interest. In the Para 4 of the impugned order, adjudicating authority has recorded that the appellant has submitted that they are entitled to get refund along with interest, but he has neither sanctioned the interest on refund nor recorded any findings as to why the interest is not payable, the order is silent on the issue of interest, which is illegal, incorrect and without authority and Jurisdiction.
- Appellant submits that in the present case, the amount of Rs. 6,46,281/- was paid during Investigation/Audit under Challan No. 0083 dated 05.06.2017 and Challan No. 0639048604201900000 dated 26.04.2019 under protest. Therefore, the interest is required to be paid. They also submitted the calculation of interest as below:

Sr. No.	Challan No.	Amount paid	Interest days from	Interest days upto	Number of days	Interest @ 12 %
1	00803 dated 05.06.2017	5,13,524/-	05.06.2017	19.10.2022	1962	3,31,244/-
2	0639048604201900000 dated 26.04.2019	1,32,757/-	26.04.2019	19.10.2022	1272	55,518/-
Total		6,46,281/-				3,86,762/-

4. Personal hearing in the case was held on 15.02.2023. Shri Vikram Singh Jhala, Authorized Representative, appeared on behalf of the appellant for personal hearing. He reiterated submission made in appeal memorandums. He also submitted case laws in support of their contention.

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 before me for decision is whether the appellant is eligible for interest on the refund of Rs. 6,46,281/- sanctioned from the date of payment of said amount under protest?



6. On verification of the Refund application dated 22.08.2022, I find that the appellant had applied for refund of the amount paid under protest along with interest under the provisions of Section 11B and Section 11BB of the Central Excise Act, 1944. I find that the refund was sanctioned under Section 11B of the Central Excise Act, 1944 by the adjudicating authority. However, the adjudicating authority has not given any finding on issue of interest as claimed by the appellant and also has not sanctioned any interest.

6.1 The appellant has placed reliance on the judgment of Hon'ble Tribunal passed in the case of M/s. Shahi Exports Ltd. reported at 2022 (58) GSTL 367 (Tri.Chan.), wherein it has been held that amount deposited during investigation and/or pending litigation is ipso facto pre-deposit and interest payable on such amount to assessee being successful in appeal, from date of deposit till date of refund. Relevant extract of the judgment is reproduced as under:

"6. On careful consideration of submissions made by both the sides, I find that it is an amount paid by the appellant as service tax under protest during the course of investigation. This fact is not in dispute. When any amount paid under protest, it is neither pre-deposit nor service tax; it is only a deposit made by the appellant and the said amount was retained by the Revenue without any authority of law as held by this Tribunal that the appellant was not liable to pay service tax. The order of this Tribunal has attained finality. In that circumstance, the appellant is entitled to claim interest from the date of deposit till its realization. Therefore, I hold that impugned order is not sustainable in the eyes of law granting 10% of interest to the appellant. Considering it is a pre-deposit but the appellant is entitled to claim interest on the said amount as the said amount has been paid under protest from its payment till its realization @12 % p.a."

6.2 Similar view has been taken by the Hon'ble CESTAT, Ahmedabad in Order dated 22.12.2020 in the case of M/s. Omega Elevators Vs. CCE, Ahmedabad-I in the Service Tax Appeal No. 10626 of 2020-SM, wherein it has been held as under:

"2. The facts of the case are that the appellant had filed refund claim of Rs. 91,23,906/- (Rs. 51,16,092/- towards service tax paid and Rs. 40,07,815/- towards interest of Service tax paid) on account of appeal allowed in their favour by CESTAT. The background of the said claim is that the appellant were providing service under the category of "Erection, Commissioning or Installation Service". As it appeared to the department that the appellant has failed to pay service tax on said services rendered during the period from 01.07.2003 to 31.03.2015, a show cause notice was issued demanding service tax along with interest and imposition of penalty. However during the investigation appellant paid the service tax amounting to Rs. 51,16,092/-. The matter was adjudicated and the demand was confirmed. Thereafter, the matter travelled up to this Tribunal and Tribunal



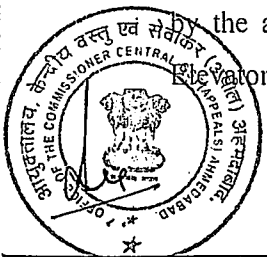
vide Final Order dated 04-04-2019 held that the appellant is not liable to pay service tax. Thereafter, the appellant claimed the refund from the department. The refund claim was sanctioned to the appellant but interest on account of delayed refund was not given to the appellant on the ground that there was no delay in sanctioning of refund amount as per Section 11BB of the Central Excise Act, 1944. On appeal, the Commissioner (Appeals) upheld the order of the Adjudicating Authority, and held that interest liability would arise only after 3 months from the date of filing of refund application. Ld. Commissioner contended that since in this case, the refund application was filed only on 11-06-2019 and the refund sanctioning authority has sanctioned the refund claim on 11.09.2019 i.e. within three months from date of refund application, no interest is payable.

3. Being aggrieved, against the said impugned order, the appellant is before me. 4. Shri. Bishan R Shah, learned Chartered Accountant for the appellant argued that appellant actually was not liable to pay service tax on installation of Lift prior to 16.06.2005. However service tax department insisted to pay service tax considering this activity liable for payment of service tax under Erection Commissioning or Installation Service. When refund is granted of any tax illegally collected, without authority of law is eligible to interest from the date of payment of duty to the date of actually payment of refund. He placed reliance on following decisions.

.....

7. On careful consideration of submissions made by both the sides, I find that it is an amount paid by the appellant as service tax during the course of investigation. This fact is not in dispute. When any amount paid during the investigation, it is only a predeposit made by the appellant. On succeeding in the appeal, the predeposit made in connection to the said appeal is liable to be refunded with interest. The order of Tribunal has attained finality. In that circumstance, the appellant is entitled to claim interest from the date of deposit till its realization. Further, the issue is no longer res integra as the Division Bench of this Tribunal in Parle Agro (P) Ltd. v. Commissioner, CGST - 2021-TIOL-306-CESTAT-ALL, following the ruling of the Apex Court in Sandvik Asia Ltd. - 2006 (196) E.L.T. 257 (S.C.) = 2007 (8) S.T.R. 193 (S.C.) have held that such amount deposited during investigation and/or pending litigation is ipso facto pre-deposit and interest is payable on such amount to the assessee being successful in appeal, from the date of deposit till the date of refund. Therefore, I am of the view that impugned order is not sustainable in the eyes of law."

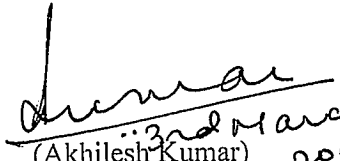
7. I find that the decision of Hon'ble Tribunal in the case of M/s. Shahi Exports Ltd. relied by the appellant and decision of Hon'ble CESTAT, Ahmedabad in the case of M/s. Omega Elevators, as referred above are squarely applicable to the present case. I, therefore, find that the



appellant is entitled to interest under Section 11BB of the Central Excise Act, 1944 on the amount sanctioned as refund from the date of deposit of said amount under protest, as claimed by the appellant in their refund application dated 22.08.2022. The impugned order not sanctioning interest on the amount of refund is not legal and proper and deserved to be set aside to that extent.

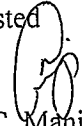
8. In view of the above, I direct the adjudicating authority to pay interest under Section 11BB of the Central Excise Act, 1944 on the amount sanctioned as refund from the date of deposit of said amount under protest and allow the appeal filed by the appellant.

9. अपीलकर्ता 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.


(Akhilesh Kumar) 3rd March, 2023..
Commissioner (Appeals)

Date : 03.03.2023

Attested


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



Appellant

Respondent

By RPAD / SPEED POST

To,
M/s. Aculife Healthcare Pvt. Ltd.,
Village Sachana, Taluka Viramgam,
Dist. Ahmedabad – 382150

The Assistant Commissioner,
CGST & Central Excise,
Division-III, Ahmedabad North

Copy to :

- 1) The Principal Chief Commissioner, Central GST, Ahmedabad Zone
- 2) The Commissioner, CGST, Ahmedabad North
- 3) The Assistant Commissioner, CGST, Division III, Ahmedabad North
- 4) The Assistant Commissioner (HQ System), CGST, Ahmedabad North

(for uploading the OIA)

5) Guard File

6) PA file

