



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:20230464SW000000FA8C

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/1801/2022-APPEAL /399 - 40\
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-220/2022-23
दिनांक Date : 31-03-2023 जारी करने की तारीख Date of Issue 12.04.2023
आयुक्त (अपील) द्वारा पारित
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. 93/ADC/GB/2021-22. दिनांक: 21.03.2022, issued by
Additional Commissioner, CGST, Ahmedabad-North
- घ अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

M/s. Techno Tele Projects,
301, Aakar Complex, Nr. Darpan Six Roads,
Naranpura, Ahmedabad-380014

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) केंद्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतल 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 प्रकिया के दौरान हुई हो।

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



(क) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के 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 गन्थ की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित दो 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 मारा 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, अपील 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 पढ़ी 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 अनुसूचि-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।

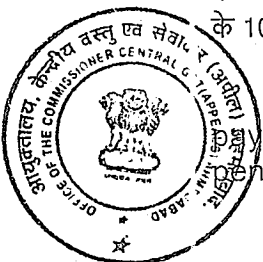
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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. Techno Tele Projects, 301, Aakar Complex, Nr. Darpan Six Roads, Naranpura, Ahmedabad – 380014 (hereinafter referred to as “the appellant”) against Order-in-Original No. 93/ADC/GB/2021-22 dated 21.03.2022 (hereinafter referred to as “the impugned order”) passed by the Additional Commissioner, Central GST, Ahmedabad North (hereinafter referred to as “the adjudicating authority”).

2. Briefly stated, the facts of the case are that the appellant were engaged in providing taxable services under the category of "Works Contract Service" and "Erection, Commissioning & Installation Service" and were holding Service Tax Registration No. AACFT3652KST001. On scrutiny of the data received from the Central Board of Direct Taxes (CBDT) for the FY 2014-15 and FY 2015-16, it was noticed that there is difference of value of service amount of Rs. 2,96,39,106/- during the FY 2014-15 and Rs. 1,60,32,730/- during the FY 2015-16 between the gross value of service provided in the said data and the gross value of service shown in Service Tax return filed by the appellant. Accordingly, it appeared that the appellant had earned the said substantial income by way of providing taxable services but had not paid the applicable service tax thereon. The appellant were called upon to submit clarification for difference along with supporting documents, for the said period. However, the appellant had not responded to the letters issued by the department.

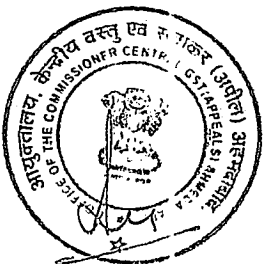
2.1 Subsequently, the appellant were issued Show Cause Notice No. STC/15-65/OA/2020 dated 29.09.2020 demanding Service Tax amounting to Rs. 59,88,140/- for the period FY 2014-15 and FY 2015-16, under provision of Section 73 of the Finance Act, 1994. The SCN also proposed recovery of interest under Section 75 of the Finance Act, 1994; recovery of late fees under Rule 7C of the Service Tax Rules, 1994; and imposition of penalties under Section 77(1), Section 77(2) & Section 78 of the Finance Act, 1994.

2.2 The Show Cause Notice was adjudicated, ex-parte, vide the impugned order by the adjudicating authority and the demand of Service Tax amounting to Rs. 59,88,140/- was confirmed under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994 along with Interest under Section 75 of the Finance Act, 1994 for the period from FY 2014-15 and FY 2015-16. Further, (i) Penalty of Rs. 59,88,140/- was imposed on the appellant under Section 78 of the Finance Act, 1994; (ii) Penalty of Rs. 10,000/- was imposed on the appellant under Section 77(1) of the Finance Act, 1994; (iii) Penalty of Rs. 10,000/- was imposed on the appellant under Section 77(2) of the Finance Act, 1994; and (iv) Penalty of Rs. 20,000/- was also imposed on the appellant for late filing of ST-3 returns for the period April-2014 to September-2014.

3. Being aggrieved with impugned order passed by the adjudicating authority, the appellant have filed the present appeal under Section 85 of the Finance Act, 1994 on the following grounds with an application for condonation of delay:



- The appellant had filed service tax returns regularly and discharged service tax liability regularly as per the provisions of Finance Act, 1994.
- The appellant had maintained its books of accounts on gross basis (i.e. inclusive of tax amount) and due to that difference arises in the value declared in ITR and ST-3 returns and merely based on that ground impugned order has been passed without any investigation or without any proper opportunity of being heard.
- The appellant have, alongwith the appeal memorandum, submitted reconciliation statement for the FY 2014-15 and FY 2015-16.
- An investigation for short/non-payment of Service tax was initiated against the appellant by the DGGI and financial records for the period 2014-15 to June 2017 were checked. During investigation, it was found that appellant had failed to pay tax under Reverse Charge Mechanism on two transactions related to the F.Y. 2016-17, which have been paid by the appellant along with interest and penalty. Apart from this, no other objections were raised during that entire investigation, which suggest that the appellant had discharged its service tax liability for the FY 2014-15 & FY 2015-16 properly. The appellant also submitted Investigation Report F.No. INQ/DGGSTI/BRU/44/2018-19 dated 14.07.2020 along with the appeal memorandum.
- They have not received personal hearing letter, if proper opportunity had been granted by handing over any of the personal hearing notices then they could have explained the authority that this difference between value declared in ITR and ST-3 Returns because of accounting done on gross basis (i.e. Sales shown inclusive of value of service, value of goods sold, Service Tax amount and VAT amount).
- Show Cause Notice issued and demand confirmed without any investigation and merely based on ITR/26AS data shall be quashed. The appellant relied upon the following judgment in this regard:
 - a) M/s. Amrish Rameshchandra Shah V/s. UOI and others – TS-77-HC-2021-Bom-ST
 - b) Sharma Fabricators & Erectors Pvt. Ltd. – 2017 (5) GSTL 96 (Tri. Ali.)
 - c) Kush Construction Vs. CGST NACIN – 2019 (24) GSTL 606 (Tri. All.)
 - d) Alpa Management Consultants P. Ltd. Vs. CST – 2007 (6) STR 181 (Tri. Bang.)
 - e) Tempest Advertising (P) Ltd. Vs. CCE – 2007 (5) STR 312 (Tri. Bang.)
 - f) Outdoor Advertising Vs. CCE – 2007 (6) STR 153 (Tri.- Bang.)
 - g) Kirloskar Oil Engines Ltd. Vs. CCE – 2004 (178) E.L.T. 998 (Tribunal)
 - h) Hindalco Industries Vs. CCE – 2003 (161) ELT 346 (T)



- The appellant submitted that the SCN issued by invoking the extended period of limitation under Section 73 of the Finance Act, 1944, and the same is confirmed in OIO. However, such charge of suppression is not sustainable due to the reasons that the extended period has been invoked based on the basis that there is difference between value declared in ITR and ST-3 returns and on that difference amount service tax liability had been evaded by the appellant, which is totally wrong. The appellant had filed its service tax returns, VAT Returns and ITR also which suggest that appellant had not suppressed anything, difference arises merely because of accounting technique used by appellant on gross basis instead of net basis. Hence, in such cases, charging suppression is not justifiable.

4. On going through the appeal memorandum, it is noticed that the impugned order was issued on 21.03.2022 and received by the appellant on 19.04.2022. However, the present appeal, in terms of Section 85 of the Finance Act, 1994 was filed on 21.06.2022, i.e. after a delay of 1 day from the last day of filing appeal. In the Application of condonation of delay, the appellant have stated that their financial position had deteriorated and they were not in a position to pre-deposit the amount; that at last moment, they were able to arrange money and deposited pre-deposit amount of Rs. 4,49,111/- on 18.06.2022 and new legal consultant was appointed for drafting the appeal; that so time required for arranging the documents required for submitting appeal. The last day of filing of appeal was 18.06.2022 and being Saturday and Sunday on 18.06.2022 and 19.06.2022, the last day of filing of filing is 20.06.2022 and they have filed appeal on 21.06.2022, thus, the appeal delayed by mere 1 day.

4.1 Personal hearing in the matter of was held on 29.03.2023. Shri Punit Prajapati, Chartered Accountant, appeared on behalf of the appellant. He re-iterated submissions made in the application for condonation of delay. He re-iterated submissions made in appeal memorandum.,

4.2 Before taking up the issue on merits, I proceed to decide the Application filed seeking condonation of delay. As per Section 85 of the Finance Act, 1994, an appeal should be filed within a period of 2 months from the dates 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 Finance Act, 1994, the Commissioner (Appeals) is empowered to condone the delay or to allow the filing of an appeal within a further period of one month thereafter if, he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the period of two months. Considering the cause of delay given in application as genuine, I condone the delay of 1 day and take up the appeal for decision on merits.

5. I have carefully gone through the facts of the case, grounds of appeal, submissions made in the Appeal Memorandum, and documents available on record. The issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority, confirming the demand of Service Tax against the appellant along with interest and penalty, in the facts and circumstance of the case, is legal and proper or otherwise. The demand pertains to the period from FY 2014-15 to FY 2015-16.



6. I find that in the SCN in question, the demand has been raised for the period FY 2014-15 to FY 2015-16 based on the Income Tax Returns filed by the appellant. Except for the value of "Sales of Services under Sales / Gross Receipts from Services" provided by the Income Tax Department, no other cogent reason or justification is forthcoming from the SCN for raising the demand against the appellant. It is also not specified as to under which category of service the non-levy of service tax is alleged against the appellant. Merely because the appellant had reported receipts from services, the same cannot form the basis for arriving at the conclusion that the respondent was liable to pay service tax, which was not paid by them. In this regard, I find that CBIC had, vide Instruction dated 26.10.2021, directed that:

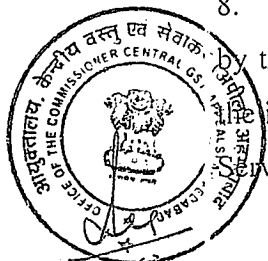
"It was further reiterated that demand notices may not be issued indiscriminately based on the difference between the ITR-TDS taxable value and the taxable value in Service Tax Returns.

3. It is once again reiterated that instructions of the Board to issue show cause notices based on the difference in ITR-TDS data and service tax returns only after proper verification of facts, may be followed diligently. Pr. Chief Commissioner /Chief Commissioner (s) may devise a suitable mechanism to monitor and prevent issue of indiscriminate show cause notices. Needless to mention that in all such cases where the notices have already been issued, adjudicating authorities are expected to pass a judicious order after proper appreciation of facts and submission of the noticee."

6.1 In the present case, I find that letters were issued to the appellant seeking details and documents, which were allegedly not submitted by them. However, without any further inquiry or investigation, the SCN has been issued only on the basis of details received from the Income Tax department, without even specifying the category of service in respect of which service tax is sought to be levied and collected. This, in my considered view, is not a proper ground for raising of demand of service tax, when the appellant is registered with service tax department and had filed their ST-3 Returns time to time.

7. It is observed that the main contention of the appellant is that an investigation for short/non-payment of Service tax was initiated against the appellant by the DGGI and financial records for the period 2014-15 to June 2017 were checked and short payment detected by them have been paid by the appellant along with interest and penalty. Apart from the same, no other objections were raised during that entire investigation by the DGGI, which suggest that the appellant had discharged its service tax liability for the FY 2014-15 & FY 2015-16 properly.

8. On perusal of the letter F.No. INQ/DGGSTI/BRU/44/2018-19 dated 14.07.2020 issued by the Deputy Director, DGGI, Vadodara Regional Unit it is observed that after completion of inquiry / investigation of the financial records of the appellant for the short / non-payment of Service Tax for the period from FY 2014-15 to June-2017, it was found that the appellant had



short paid Service Tax amount of Rs. 94,667/- during the FY 2014-15 and not paid Service Tax of Rs. 16,875/- on Legal Service required to be paid under Reverse Charge Mechanism and the appellant paid both the amount along with interest and penalty during the investigation by DGGI. The relevant portion of the said letter is as under:

"M/s. Techno Tele Project (In short M/s. Techno), a partnership concern is engaged in providing taxable services under the category of 'Works Contract Service' and 'Erection, Commissioning & Installation Service' and are registered with service tax department having STC No. AACFT3652KST001. They have filed ST-3 Return regularly. One of their major customers are Reliance JIO Infocom / M/s. Reliance Corporate IT Park Ltd.

2. *An inquiry for short / non-payment of Service Tax was initiated against them by way of summons and financial records were resumed from them for the period 2014-15 to June 2017. During investigation, it was found that M/s Techno had short paid service tax of Rs. 94,667/- in the year 2014-15. Further, being a partnership firm, they were required to pay service tax under reverse charge mechanism in terms of notification no. 30/2012 dated 26.06.12, but they had not paid service tax amounting to Rs. 16,875/- under Legal services.*

3. *The said non payment of service tax was accepted by M/s Techno, proprietor of the firm and the amount of service tax along with interest and penalty [15% of tax] has been paid"*

8.1 In view of the aforesaid letter dated 14.07.2020 issued by the Deputy Director, DGGI, Vadodara Regional Unit, I find that the investigation of books of accounts of the appellant for the period from FY 2014-15 to June-2017 has already been completed by the DGGI. The period of investigation covers the period of dispute in the impugned show cause notice and impugned order. The present show cause notice was issued for the FY 2014-15 and FY 2015-16 merely on the basis of data received from the Income Tax department and impugned order was passed by the adjudicating authority, ex-parte, without verification of the documents of the appellant. As the DGGI has already completed the investigation for the said period and appellant have paid the required amount of service tax along with interest and penalty during the investigation by DGGI as find out by the DGGI during the investigation, the demand made in the present show cause notice is required to be concluded. Therefore, in my considered view the impugned order passed by the adjudicating authority is required to be set aside.

9. Accordingly, I set aside the impugned order and allow the appeal filed by the appellant.

10. अपीलकर्ताद्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

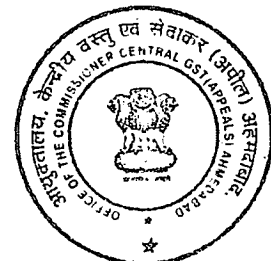
The appeal filed by the appellant stands disposed of in above terms.

Akhil
31st March, 2023
(Akhilesh Kumar)
Commissioner (Appeals)

Date : 31.03.2023

Attested

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



By RPAD / SPEED POST

To,

M/s. Techno Tele Projects,
301, Aakar Complex,
Nr. Darpan Six Roads, Naranpura,
Ahmedabad – 380014

Appellant

The Additional Commissioner,
CGST & C. Excise,
Ahmedabad North

Respondent

Copy to :

- 1) The Principal Chief Commissioner, Central GST, Ahmedabad Zone
- 2) The Commissioner, CGST, Ahmedabad North
- 3) The Additional Commissioner, CGST & C. Excise, Ahmedabad North
- 4) The Assistant Commissioner (HQ System), CGST, Ahmedabad North

(for uploading the OIA)

5) Guard File

6) PA file



