



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: 20221064SW0000558005

**स्पीड पोस्ट**

- क फाइल संख्या : File No : GAPPL/COM/CEXD/59/2021-APPEAL /1255 - 60
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-46/2022-23  
दिनांक Date : 21-10-2022 जारी करने की तारीख Date of Issue 31.10.2022  
आयुक्त (अपील) द्वारा पारित  
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. AR-IV/TML/Supdt./SSM/01-02/2021-22 दिनांक:  
23.06.2021, issued by Superintendent, CGST, Range-IV, Division-III(Sanand),  
Ahmedabad-North
- घ अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

The Assistant Commissioner,  
Division-III, Ahmedabad North,  
2nd Floor, Gokuldharm Arcade,  
Sarkhej-Sanand Road, Ahmedabad-382210

2. Respondent

M/s.Tata Motors Ltd.  
Survey No. 1, Village North Kothpura,  
Taluka-Sanand, Ahmedabad-382170

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 किसी कारखाने में या किसी भण्डागार में हो माल की प्रकिया के दौरान हुई हो।

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



(क) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(A) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ख) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

(B) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(c) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

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

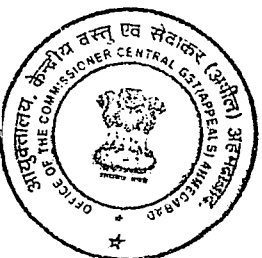
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(क) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में 2<sup>nd</sup> मालां, 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 को 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**

This appeal has been filed by the Assistant Commissioner, CGST & Central Excise, Div-III, Ahmedabad North (hereinafter referred to as the 'department') in terms of the Review Order No.16/2021-22 dated 04.10.2021, passed by the Commissioner, CGST, Ahmedabad North in terms of Section 35E(2) read with Section 84(1) of the Finance Act, 1994 against the OIO No.AR-IV/TML/Supdt/SSM/01-02/2021-22 dated 23.06.2021 (in short '*impugned order*') passed by the Superintendent, Central GST, & Central Excise, AR-IV, Division-III, Ahmedabad North (in short '*the adjudicating authority*'), in the case of M/s. Tata Motors Ltd (TML) and M/s. Tata Motors Ltd. (PCBU Spare Part Division), Survey No.01, Village: North Kothpura, Sanand, Ahmedabad-382170 (hereinafter collectively referred as '*the respondents*').

2. The respondents are engaged in manufacture of excisable goods viz. motor vehicles, parts of motor vehicles and are also providing various taxable services. The Pune unit of M/s.TML was registered with the department as Input Service Distributor as well as service provider (herein after referred to as 'ISD Unit'). The ISD unit distributed the service tax credit to their manufacturing / spare parts division units and to the service providers.

2.1 During the course of audit, conducted by the LTU Audit, Mumbai Commissionerate, on verification of records of the ISD Unit, it was observed that various Financial Companies (M/s. Tata Motors Finance Ltd., M/s. L&T Finance Ltd. & M/s. Mahindra & Mahindra Financial Ltd etc) had issued invoices to the ISD unit to recover "Finance Incentives/Commission". The ISD unit later distributed the credit of service tax paid to these financial companies, to their manufacturing / spare parts division units as well as to the service providers.

2.2 The ISD unit vide their letter dated 02.06.2016, informed LTU Audit, Mumbai Commissionerate that the financial incentives/commission paid to various financiers are towards financing/sales promotion of their manufacturing products and that services availed are in relation to "Financing" or "Sales Promotion" defined as input service defined under Rule 2(l) of the CCR, 2004.

2.3 It appeared that the Financial Companies have neither promoted/marketed any model of motor vehicle manufactured by the respondent nor were they engaged in the activities of resembling to advertising, selling direct marketing and publicity of motor vehicles. They never carried out any process of evaluation or development of prospective customers but were actually providing finance to the customer who required fund to purchase the vehicles manufactured by the respondent. Thus, they provided finance directly to the customer and there was no involvement of the respondents in such cases. As the said activities were carried out beyond the show room and during the course of selling of motor vehicles, it appeared that the services were provided beyond the place of removal, and in terms of the definition of 'place of removal' given in Rule 2(l) of the CCR, 2004, availing CENVAT credit of input/ input services beyond the place of removal is not admissible.

2.4 In view of the above, following SCNs were issued by the LTU Audit, Mumbai Commissionerate to the ISD Unit as well to other 27 manufacturing /service providers for wrong availment of Cenvat credit of service tax paid on finance incentive/commission paid to various financiers.



Sr.No	SCN No.	Issued by	Date	Period	Amount
01	LTU-Audit/MUM/AG-B-TML-Pimpri/195/ 2013/ 3060	Commissioner, LTU, Mumbai	18.10.2016	2011-12 to 2014-15	Rs.16,82,08,420/-
02	Centralized SCN No.01/Commr/GLT-4/TML/CEND/N-CERA/ 2017-18	Commissioner, LTU, Mumbai	03.04.2017	April-15 to October, 2016	Rs.2,84,57,567/-

2.5 As the respondents continued with the above practice, information for the subsequent period from November, 2016 to June, 2017, was called for. The respondents provided the details and also clarified that on common services, they were reversing the proportionate CENVAT credit in terms of Rule 6(3A) of the CCR, 2004 hence, same was not included in the net credit distribution. As per the data submitted, the net CENVAT credit availed was to the tune of Rs.9,40,153/-.

Sr. No.	Name of the unit	Service Tax	Amount Charged off (reversed under Rule 6(3A))	Net Cenvat Credit availed
01	M/s. Tata Motor Limited	54,92,617/-	1,06,661/-	9,35,742/-
02	M/s. Tata Motors Ltd. (PCBU Spare Part Division),	3,33,81,849/-	81,239/-	4,411/-
			<b>Total</b>	<b>9,40,153/-</b>

2.6 A SCN No.AR-IV/T Motors/LTU-MUM/TML Pimpri/Finance Incentive/2017-18 dated 21.08.2018 was issued proposing recovery of total CENVAT credit of Rs.9,40,153/- (Rs.9,35,742/- + Rs.4,411/-) under Rule 14 of the CCR, 2004 read with Section 11A(1) of the CEA, 1944 alongwith interest and penalty.

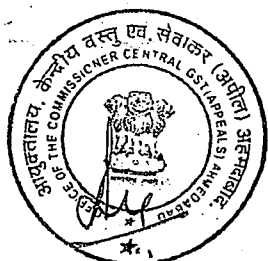
2.7 The said SCN was adjudicated vide the impugned order, wherein the demand proposed in the said SCN was dropped by the adjudicating authority, on the grounds that the demands proposed in the earlier SCNs issued to the respondents (listed at para 2.4) were dropped by the Principal Commissioner of C.Ex & S.Tax, Pune-I Commissionerate, vide common OIO No.PUN-EX-CGST-I-PKB-COM-25 to 28/2020-2021 dated 17.02.2021, by following various judicial pronouncement.

3. Being aggrieved by the impugned order, the department has preferred the present appeal against the dropped demand, interest & penalty, primarily on following grounds:-

- The role of the respondents in the entire spectrum of activity performed by the Financial Institution (FI) is not forthcoming. The activity of FI is analogous to the activities of any bank or other F.I in the regular course of business, i.e. to provide attractive loans/financial packages to lure customers. Executing an MOU and conferring a status of a 'Preferred Financier' would not covert a FI into Sales Commission Agent providing sales promotion services.

- In support of their above arguments they placed reliance on following case laws:-

- Cadila Healthcare Ltd.- 2013(30) STR 3 (Guj)
- Gujarat State Fertilizer & Chemicals Ltd. – 2016 (41) STR 794 (Guj)
- Board's Circular No.943/4/2011-CX dated 29.4.2011
- Maruti Suzuki Ltd- 2009(240) ELT 641 (SC)

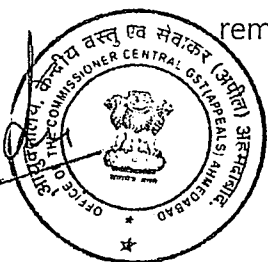


- Ramala Sahkari Chinni Mills Ltd- 2010(260) ELT 321 (SC) & 2016 (334) ELT 3 (SC)

- The applicability of the definition of place of removal contained in CEA, 1944 to CCR, 2004 has been affirmed by the Hon'ble Supreme Court while deciding the issue of outward transportation of goods in the case of Ultratech Cement Ltd- 2018 (9) GSTL 337 (SC). They also placed reliance on the decision passed in the case of Manikgarh Cement-2010 (20) STR 453 (Bom.).
- The decision passed by Hon'ble Tribunal in the case of Essar Steel Pvt. Ltd has not been accepted by the department and the matter is sub-judice, therefore adjudicating authority placing reliance on said decision is not justified.
- Common OIO No.PUN-EX-CGST-I-PKB-COM-25 to 28/2020-2021 dated 17.02.2021 passed by the Principal Commissioner of C.Ex & S.Tax, Pune-I Commissionerate in the case of M/s Tata Motors Ltd, Pune relied by the adjudicating authority has also been reviewed and appeal has been filed before CESTAT Mumbai.

4. The respondents vide letter dated 03.10.2022, have filed their cross objection against the present appeal, wherein they countered the appeal grounds on following arguments:-

- They placed on record the copy of MOU dated 25.09.2012 entered with M/s. Cholamandalam Investment and Finance Company Ltd. ('CIFC' in short) and the MOU dated 24.06.2014 entered with M/s. Mahindra & Mahindra Financial Services Ltd. ('MMFSL' in short). They claim that as per recital "C" of the MOU dated 25.09.2012, both the parties agreed to pool their resources together to promote, market and make accessible organised finance at competitive interest rates to the customers who wish to buy vehicles of TML and also to market and make available high quality fuel efficient and cost effective vehicles of TML to the customers. In addition to M/s CIFC worked under the brand name "Chola-TATA Motors" which will be used in all advertising and sales promotion activities. These FI were paid incentives/commissions by the respondents as consideration for such services provided by them.
- In the definition of input service, the 'includes' part of the definition expands the scope of the coverage of more activities which could not be covered under the 'means' part. It is irrelevant where and at what stage of sale the financing takes place, as long as the services provided by FIs is in relation to financing of the vehicles manufactured by TML, the same should be treated as input service. They relied on following case laws:-
  - Parth Poly Woven (P) Ltd- 2012(25) STR 4 (Guj)
  - Ultra Tech Cements – 2009(16) STR 611 (Tri-Mum)
  - P.Kasilingam Vs PSG College of Technology-AIR 1995.SC 1395
- If the expression used in Rule 2(l)(ii) is assumed to cover the services used beyond the place of removal, the specific restriction imposed regarding 'upto the place of removal' in the inclusive part of the definition would appear redundant. Reliance



placed on the decision passed in the case of Ultratech Cement-2012(278) ELT 523 (CESTAT).

- The decision in the case of Maruti Suzuki relied by the appellant is distinguishable on facts as there the definition of 'input' was considered and no findings with regard to the 'input service' was provided.
- In the SCN, recovery of interest u/r 14 of the CCR, 2004 was proposed alongwith imposition of penalty u/r 15. When the demand itself is not sustainable, recovery of interest and imposition of penalty does not arise. To impose penalty there should be intention to evade duty or suppression of facts, in the absence of the same no penalty can be imposed. Reliance placed on following:-
  - Prathibha Processors-1996(88) ELT 12 (SC)
  - Hindustan steel Ltd- AIR 1970 (SC) 253
  - Kellner Pharmaceuticals Lts- 1985(20) ELT 80
  - JSW Steels Ltd- 2010 (254) ELT 318
- They also submitted that in the similar matter for their Pune Unit the department has filed an appeal (Appeal No. E/85859/2021-EX(DB)) before Hon'ble CESTAT, Mumbai against the Order passed by Principal Commissioner, Pune which is pending, hence the present appeal may be kept in abeyance till the matter in said appeal is decided, to avoid multiple litigation.

5. Personal hearing in the matter was held on 20.10.2022 through virtual mode. Shri S.C.Ekhande, Dy.General Manager (Indirect Taxation), appeared on behalf of the respondents. He reiterated the submissions made in the cross-objection filed on 03.10.2022 against the said appeal and also submitted the synopsis of the said submissions on 20.10.2022.

6. I have carefully gone through the facts and circumstances of the case, the impugned order passed by the adjudicating authority, submissions made in the appeal memorandum, submissions made at the time of personal hearing as well as the counter submissions made in their cross objection filed by the respondents. The issue to be decided under the present appeal is whether the credit of service tax paid on finance incentive/commission paid to various Financial Institutions is admissible to the respondents or not? The period involved in the present appeal is November, 2016 to June, 2017.

6.1 I find that the adjudicating authority has in the impugned order, held that the sales promotion activities provided by the Financial Institutions (FI) are covered in the inclusive part of the definition of 'input service'. He also held that the place of removal concept is relevant only to decide the eligibility of credit in respect of services of storage and outward transportation. Thus, the services provided by FIs are sale promotion activities and the eligibility of Cenvat credit of tax paid on such services cannot be determined with reference to the word 'upto the place of removal'. He placed reliance on various case laws and following the decision taken in OIO No.PUN-EX-CGST-I-PKB-COM-25 to 28/2020-2021 dated 17.02.2021, covering earlier SCNs on same issue, he dropped the demand by following the judicial discipline.



6.2 It is noticed that on the same issue, the Pune Unit of the respondents situated at Pimpri, Pune having Service Tax Registration No.AAACT2727QST003, were issued two show cause notices by LTU Audit, Mumbai Commissionerate. The demand proposed in both the show cause notices were dropped by Principal Commissioner of C.Ex & S.Tax, Pune-I Commissionerate, vide OIO No. PUN-EX-CGST-I-PKB-COM-25to28/2020-2021 dated 17.02.2021. I find that the OIO dated 17.02.2021 was reviewed on 17<sup>th</sup> May, 2021, whereas the impugned order was passed by the adjudicating authority on 23.06.2021, so, the findings recorded by the adjudicating authority stating that the matter has attained finality, is incorrect.

6.3 I find that the SCN in the present appeal was issued under Section 11A (7A) of the CEA, 1944, by the Superintendent, which is periodical notice covering the subsequent period of demand in respect of the earlier two SCNs issued by higher adjudicating authorities. As the earlier SCNs for previous period were decided by the authority higher the adjudicating authority, by following the judicial discipline he has dropped the present demands on the same grounds. I, therefore, do not find any fault in the impugned order as in disposing the quasi-judicial issues before them as the revenue officers are bound by the decisions of the higher authorities. The principles of judicial discipline require that the orders of the higher appellate authorities should be followed unreservedly by the subordinate authorities. The mere fact that the order of the Commissioner is not "acceptable" and challenged by the department cannot be ground to interfere in the findings of the adjudicating authority. However, in the interest of justice, I find that the matter needs to be remanded back to the adjudicating authority for keeping the matter in abeyance till the departmental appeal on the issue is decided.

6.4 In view of the above discussion, I, therefore, remand the matter to the adjudicating authority, with a direction to re-examine the issue only after considering the decision passed by Hon'ble CESTAT and pass a specking order, accordingly.

7. Accordingly, the impugned order is set aside and appeal is allowed by way of remand.

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.

*Akhilesh Kumar*  
21 October, 2022  
(Akhilesh Kumar)

Commissioner (Appeals)

Date: 10.2022

Attested

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



**By RPAD/SPEED POST**

To,  
The Superintendent  
CGST, Range-IV, Division-III  
Ahmedabad North

- Appellant



Ahmedabad

M/s. Tata Motors Ltd  
Survey No.01,  
Village North Kothpura, Sanand,  
Ahmedabad-382170  
Naroda Road, Ahmedabad-380025

- Respondent

**Copy to:**

1. The 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 (H.Q. System), CGST, Ahmedabad North.  
(For uploading the OIA)
- ✓ 5. Guard File.

