



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
टेलीफैक्स 07926305065- टेलीफैक्स 07926305136



DIN: 20221064SW0000313551

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STD/208/2021-APPEAL / H261 - H266
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-48/2022-23
दिनांक Date : 25-10-2022 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. 14/JC/MT/2021-2022 दिनांक: 19.07.2021, issued by
Joint Commissioner, CGST, Ahmedabad-North
- ध अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

The Deputy Commissioner,
CGST, Division-VII, Ahmedabad North,
4th Floor, Shajanand Arcade, Nr. Helmet Circle,
Memnagar, Ahmedabad-380052

2. Respondent

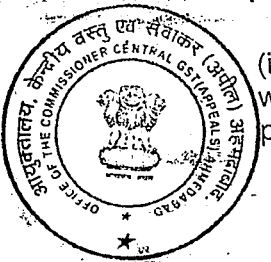
M/s. Bhavi Tours & Travels, 8- Rainbow Complex, Near Old High Court
Railway Crossing, Navrangpura, Ahmedabad-380009

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 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 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 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.

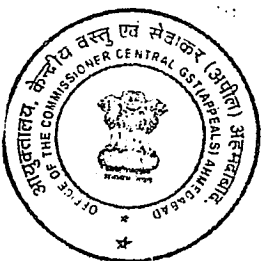
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 Appellant 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 Demandéd) -

- (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 .

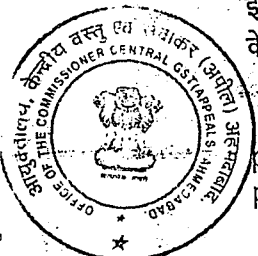
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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 मांग 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 the Deputy Commissioner, CGST & Central Excise, Division-VII, Ahmedabad North in terms of Review Order No. 18/2021-22 dated 14.10.2021 passed by the Commissioner, CGST & Central Excise, Ahmedabad North (hereinafter referred to as 'the department'), against Order-in-Original No.14/JC/MT/2021-2022 dated 19.07.2021 (hereinafter referred to as "the impugned order") passed by the Joint Commissioner, CGST, Ahmedabad North (hereinafter referred to as the "adjudicating authority") in the case of M/s. Bhavi Tours & Travels, 8-Rainbow Complex, Near Old High Court Railway Crossing, Navrangpura, Ahmedabad-380009 (hereinafter referred to as "the respondent").

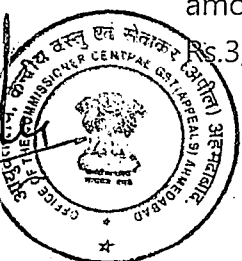
2.1 The respondent, holding Service Tax Registration No.AADFB6613PST001, were providing "Air Travel Agent Services". On the basis of the data received from the CBDT, for the F.Y. 2014-15, 2015-16 & 2016-17, difference in the value declared in Income Tax Return (ITR) and the taxable value declared in their Service Tax Return (ST-3) for the F.Y. 2014-15, 2015-16 & 2016-17, was observed. Letters were issued to the respondent seeking clarification for such difference. However, no details or data was provided justifying the same. Therefore, considering the value less declared in the ST-3 return compared to the ITR, the short-payment of service tax amounting to Rs.63,52,668/- was arrived.

3. A Show Cause Notice (SCN) No. STC/15-92/OA/2020 dated 29.09.2020 was issued proposing the recovery of above mentioned demand alongwith interest under Section 73(1) and Section 75 of the Finance Act, 1994. Imposition of penalty under Section 78(1) of the Finance Act, 1994 was also proposed.

4. The said SCN was adjudicated vide the impugned order, wherein the service tax demand for the F.Y. 2014-15 and F.Y. 2016-17 was dropped. Service Tax demand of Rs.1,45,031/- for the F.Y. 2015-16 alongwith interest was confirmed. Penalty equal to demand confirmed was also imposed by the adjudicating authority.

5. Being aggrieved with demand portion amounting to Rs.3,25,048/- dropped in the impugned order passed by the adjudicating authority, the department has preferred the present appeal on the grounds which are elaborated below:-

- The respondent was providing Air Travel Agent services connected with the booking of passage for travel by air to their clients and in terms of Section 67(3) of the F.A. 1994, the gross amount charged for the taxable service shall include any amount received towards the taxable service before, during or after the provision of such service. Thus, the total amount charged by the respondent shall be chargeable to service tax.
- In terms of Rule 5 of the Service Tax (Determination of Value) Rules, 2006, the amount of Rs.22,41,717/- paid by the respondent to the sub-agents is in the nature of cost incurred by separate provider and was required to be included in the taxable amount for payment of service tax. Therefore, allowing deduction for the amount paid to sub-agents is not legal and correct and the service tax demand of Rs.3,25,048/- needs to be recovered alongwith interest and penalty.



6. Personal hearing in the matter was held on 20.10.2022. Mr. Punit Prajapati, Chartered Accountant, appeared on behalf of the respondent. He submitted a written reply as part of the cross-objection against the appeal and reiterated the submissions made therein.

6.1 In the cross-objection, the respondent has informed that they have admitted the tax liability of the confirmed demand and paid the same alongwith interest and 25% of penalty. The same has also been intimated to the department. However, for the dropped demand, contested by the department, they have requested to waive the penalty instead of charging 25% of the penalty in terms of Section 78(3). And if the demand is confirmed in appeal then they may be granted the benefit of reduced penalty to 25% as provided under second proviso to Section 78(1).

7. I have carefully gone through the facts of the case, the impugned order passed by the adjudicating authority, submissions made in the appeal memorandum, cross-objection filed by the respondent as well as the submissions made at the time of personal hearing. The issue to be decided in the present case is as to whether the service tax demand of Rs.3,25,048/- dropped vide 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.

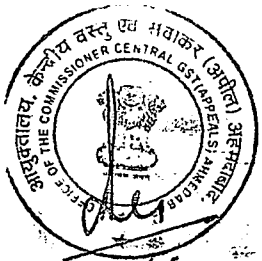
7.1 I find that the respondent is registered as 'Air Travel Agent' and is providing taxable service in terms of clause (51) of Section 65B of the Finance Act, 1994. In terms of Section 67 of the Act, where the provision of service is for a consideration in money, the value of taxable service shall be the gross amount charged by the service provider for the service provided or to be provided. The adjudicating authority held that for the F.Y. 2014-15 and 2016-17, the respondent has shown more value in ST-3 than in the ITR, hence demand raised for said period is not sustainable. However, for the F.Y.2015-16, it has been observed that the respondent have passed on the commission amount of Rs.22,41,717/- to their sub-agents, hence the same should be excluded from the differential value noticed while reconciling the income shown in the ITR and ST-3 returns. Accordingly, the value of service was reduced to Rs.10,00,217/- and service tax liability of Rs.1,45,031/-was confirmed. The department has contested the above findings on the grounds that in term of Rule 5 of Service Tax (Determination of Value) Rules, 2006, such exclusion is not admissible.

7.2 To examine the department's contention, relevant text of Rule 5 is reproduced below.

RULE 5. Inclusion in or exclusion from value of certain expenditure or costs. -

(1) Where any expenditure or costs are incurred by the service provider in the course of providing taxable service, all such expenditure or costs shall be treated as consideration for the taxable service provided or to be provided and shall be included in the value for the purpose of charging service tax on the said service.

[Explanation. - For the removal of doubts, it is hereby clarified that for the [the value of the telecommunication service shall be the gross amount paid by the person to whom telecommunication service is actually provided].]



(2) Subject to the provisions of sub-rule (1), the expenditure or costs incurred by the service provider as a pure agent of the recipient of service, shall be excluded from the value of the taxable service if all the following conditions are satisfied, namely :-

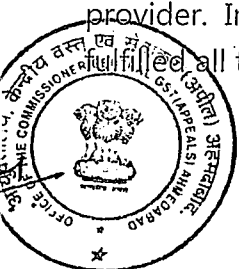
- (i) the service provider acts as a pure agent of the recipient of service when he makes payment to third party for the goods or services procured;
- (ii) the recipient of service receives and uses the goods or services so procured by the service provider in his capacity as pure agent of the recipient of service;
- (iii) the recipient of service is liable to make payment to the third party;
- (iv) the recipient of service authorises the service provider to make payment on his behalf;
- (v) the recipient of service knows that the goods and services for which payment has been made by the service provider shall be provided by the third party;
- (vi) the payment made by the service provider on behalf of the recipient of service has been separately indicated in the invoice issued by the service provider to the recipient of service;
- (vii) the service provider recovers from the recipient of service only such amount as has been paid by him to the third party; and
- (viii) the goods or services procured by the service provider from the third party as a pure agent of the recipient of service are in addition to the services he provides on his own account.

Explanation 1. - For the purposes of sub-rule (2), "pure agent" means a person who -

- (a) enters into a contractual agreement with the recipient of service to act as his pure agent to incur expenditure or costs in the course of providing taxable service;
- (b) neither intends to hold nor holds any title to the goods or services so procured or provided as pure agent of the recipient of service;
- (c) does not use such goods or services so procured; and
- (d) receives only the actual amount incurred to procure such goods or services.

Explanation 2. - For the removal of doubts it is clarified that the value of the taxable service is the total amount of consideration consisting of all components of the taxable service and it is immaterial that the details of individual components of the total consideration is indicated separately in the invoice.

7.3 In terms of the provisions of Rule 5 of Service Tax (Determination of Value) Rules, 2006, I find that all expenditures or costs incurred by the service provider in the course of providing a taxable service forms integral part of the taxable value and are includible in the value. Only such expenditure, as is incurred as a pure agent of the service provider, can be excluded from the taxable value of service. Thus, there is no provision to exclude commission paid to sub-agents from the taxable value. Inclusion and exclusion from the value of certain expenses and costs are given in the Rule 5 of the Service Tax Rules and Rule 5(1) clearly states that any expenditure or cost incurred by the service provider in the course of taxable service of such expenditure or costs shall be treated as for consideration for the taxable service. I, therefore, find that all the expenditure incurred by the respondent in providing the taxable service shall be treated as a consideration for the taxable service and shall be included in the value for the purpose of charging service tax. There are exclusions of certain expenditures and costs as provided under Rule 5(2) of the Service Tax Rules, 2006 and for exclusion *all conditions* are to be fulfilled by the service provider. In the present case, the respondent has not come forward to show that it fulfills all the conditions of Rule 5(2), hence such exclusion cannot be granted.



7.4 Consequently, as per provisions of Section 67 of the Finance Act, 1994 read with Rule 5 of the Service Tax (Determination of Value) Rules, 2006, all expenses incurred by the respondent in the form of commission paid to their sub-agents are to be included in the value of service referred to supra, and chargeable to service tax. Since the value of taxable service shall not be less than the cost of provision of taxable service. I, therefore, find that the service tax on the commission amount excluded by the adjudicating authority is legally not sustainable and shall be included in the value of taxable service and chargeable to service tax. Accordingly, the demand of Rs.3,25,048/- sustains and the same shall be recovered from the respondent alongwith interest and appropriate penalty.

7.5 Further, the respondent has vehemently pleaded for reduced penalty under provisions of Section 78. The relevant provisions of the Act read as under;

SECTION 78. Penalty for failure to pay service tax for reasons of fraud, etc. — (1) 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 wilful mis-statement or suppression of facts or contravention of any of the provisions of this Chapter or of the rules made thereunder with the intent to evade payment of service tax, the person who has been served notice under the proviso to sub-section (1) of section 73 shall, in addition to the service tax and interest specified in the notice, be also liable to pay a penalty which shall be equal to hundred per cent. of the amount of such service tax :

Provided that in respect of the cases where the details relating to such transactions are recorded in the specified records for the period beginning with the 8th April, 2011 upto the date on which the Finance Bill, 2015 receives the assent of the President (both days inclusive), the penalty shall be fifty per cent. of the service tax so determined :

Provided further that where service tax and interest is paid within a period of thirty days of—

(i) *the date of service of notice under the proviso to sub-section (1) of section 73, the penalty payable shall be fifteen per cent. of such service tax and proceedings in respect of such service tax, interest and penalty shall be deemed to be concluded;*

(ii) *the date of receipt of the order of the Central Excise Officer determining the amount of service tax under sub-section (2) of section 73, the penalty payable shall be twenty-five per cent. of the service tax so determined :*

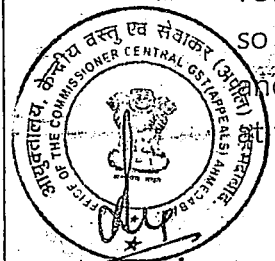
Provided also that the benefit of reduced penalty under the second proviso shall be available only if the amount of such reduced penalty is also paid within such period:

Explanation. — XXX.

(2) *Where the Commissioner (Appeals), the Appellate Tribunal or the court, as the case may be, modifies the amount of service tax determined under sub-section (2) of section 73, then, the amount of penalty payable under sub-section (1) and the interest payable thereon under section 75 shall stand modified accordingly, and after taking into account the amount of service tax so modified, the person who is liable to pay such amount of service tax, shall also be liable to pay the amount of penalty and interest so modified.*

(3) *Where the amount of service tax or penalty is increased by the Commissioner (Appeals), the Appellate Tribunal or the court, as the case may be, over and above the amount as determined under sub-section (2) of section 73, the time within which the interest and the reduced penalty is payable under clause (ii) of the second proviso to sub-section (1) in relation to such increased amount of service tax shall be counted from the date of the order of the Commissioner (Appeals), the Appellate Tribunal or the court, as the case may be.]*

In terms of clause (2) above, if the service tax is determined under proviso of Section 73(2), then the assessee is also made liable to pay penalty equal to the amount of service tax so not levied or paid or short-levied or short-paid not paid, in addition to the service tax and interest. In the instant appeal, as the service tax liability is modified to Rs.3,25,048/- at the appellate stage, which is over and above the service tax determined under proviso



of Section 73(2), the respondent is, therefore, liable to pay penalty equal to the amount of service determined, in addition to the service tax and interest. In other words, a penalty of 100% of the service tax amount determined is to be paid by the respondent. An option of reduced penalty of 25% shall also be given to the respondent in terms of clause (ii) of the second proviso to sub-section (1) above and the time within which the interest and the reduced penalty is payable under clause (ii) of the second proviso to sub-section (1) in relation to such increased amount of service tax shall be counted from the date of this order. This option is available only if the increased service tax amount alongwith interest and the reduced penalty amount constituting 25% of the service tax is also paid within 30 days from the date of communication of this order.

7.5.1 I, therefore, in terms of second proviso to Section 78 of the Finance Act, 1994, grant an option to pay 25% of penalty of the service tax determined, to the respondent provided if they deposit the service tax amount of Rs.3,25,048/- alongwith interest and that the reduced penalty amount is also paid within thirty days from the date of this order.

7.6 In view of above discussion, I set-aside the impugned O-I-O to the extent it relates to the demand of Rs.3,25,048/- dropped and allow the appeal of the department.

अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

The appeal filed by the department stands disposed off in above terms.

Attested

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

By RPAD/SPEED POST

To,
The Deputy Commissioner,
CGST, Division-VII,
Ahmedabad North

M/s. Bhavi Tours & Travels,
8-Rainbow Complex,
Near Old High Court Railway Crossing,
Navrangpura, Ahmedabad-380009

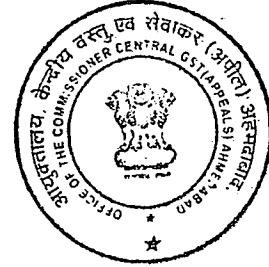
Copy to:

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.

Akhil Kumar
25 October, 2022
(Akhil Kumar)

Commissioner (Appeals)

Date: 10.2022



- Appellant

- Respondent