



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: 20221164SW0000520908

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/CEXP/702/2021-APPEAL/11394-99
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-50/2022-23
 दिनांक Date : 28-10-2022 जारी करने की तारीख Date of Issue 03.11.2022
 आयुक्त (अपील) द्वारा पारित
 Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. AR-II/Rubberking/Supdt/SSM/01/2021-22 दिनांक: 29.07.2021, issued by Superintendent ,Range-II(Sanand),Division-III,CGST, Ahmedabad-North
- घ अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

M/s Rubberking Tyres India Pvt Ltd.
GIDC, Hansalpur, Plot No.9 and 10,
Viramgam, Hansalpur-Viramgam,
Ahmedabad-382150

2. Respondent

The Superintendent , CGST, Range-II, Division-III(Sanand), Ahmedabad
North, 2nd Floor, Gokuldharm Arcade,Sarkhej-Sanand Road,Sanand
Ahmedabad - 382110

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 को प्रक्रिया के दौरान हुई हो।

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



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

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

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

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

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

(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 हैं।

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.

आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो मांग किए गए शुल्क 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. Rubberking Tyres India Pvt Ltd., GIDC, Hansalpur, Plot No.9 and 10, Viramgam, Hansalpur-Viramgam, Ahmedabad-382150 (hereinafter referred to as "*the appellant*") against Order-in-Original No.AR-II/Rubberking/Supdt/SSM/01/2021-22 dated 29.07.2021 (for brevity referred as "*the impugned order*") passed by the Superintendent, CGST, Range-II (Sanand), Division-III, Ahmedabad North (for short referred as the "adjudicating authority").

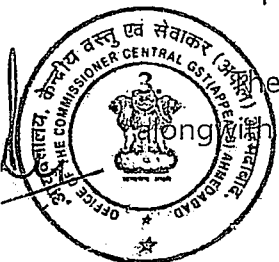
2. The appellant are engaged in the manufacturing of Inner Butyl Tubes for Tyres. They had generated steam for captive consumption and also supplied the same to their sister concern namely M/s. Rubberking Tyre Quality Products Pvt. Ltd Unit-II. Steam is an excisable goods and exempted from excise duty vide Sr.No.85 of the Notification No. 12/2012-CE dated 01.03.2012. They were also engaged in trading of goods, which is covered under negative list notified under Section 66D of the F.A., 1994, which is an exempted service, in terms of Rule 2(e) (ii) of CCR, 2004. Thus, it was noticed that the appellant had cleared dutiable goods/exempted goods as well as provided taxable/exempted services and availed CENVAT credit of inputs and input services used in respect of these clearances for which they did not maintain separate accounts for the inputs and input services received.

2.1 By availing CENVAT credit on input and input services, commonly used both for steam clearance and trading activity, the appellant were required to pay an amount as per option (i) or (ii) provided in Rule 6(3) of the CCR, 2004. For exercising option (ii) of Rule 6(3) of the F.Y. 2016-17, prior intimation was found to be mandatory which the appellant submitted to the jurisdictional Range Superintendent vide letter dated 22.04.2016 for the F.Y. 2016-17 but, no such prior intimation was made for the F.Y.2017-18 (April to June, 2017). The appellant had reversed amount of Rs.48,882/- alongwith interest of Rs.2,499/- for the steam cleared during April, 2017 to June, 2017. Further, vide letter dated 29.11.2017, they intimated that they made a credit reversal of Rs.4,367/- alongwith interest, on trading activities for the F.Y. 2016-17. However, no such reversal of credit was done for trading activities during April, 2017 to June, 2017.

2.2 As no prior intimation for exercising Option (ii) of Rule 6(3) was given and since the Cenvat reversal for the sale of steam was made by the appellant under Option (i) of the said rule, it was apparent that they wished to exercise Option (i) and wished to pay on the value of trading activities as determined under Rule 6(3D)(c). As per the details of the trading activities submitted by the appellant vide letter dated 13.07.2018, it was noticed that an amount of Rs.37,773/- on the value of traded goods for the FY 2017-18 (April to June,2017) was required to be recovered.

2.3 A Show Cause Notice (SCN) No.AR-II/6(3)/Rubberking/2017-18 dated 16.07.2018 was, therefore, issued to the appellant proposing recovery of an amount of Rs.37,773/- alongwith interest under Section 11A (1) & Section 11AA of the CEA, 1944. Imposition of penalty under Section 11AC (1)(a) of the CEA, 1944 read with Rule 15(1) of the CCR, 2004 was also proposed.

The said SCN was adjudicated vide the impugned order, wherein the demand alongwith interest and penalty was confirmed by the adjudicating authority.



4. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant has preferred the present appeal on the grounds which are elaborated below:-

- According to Rule 6(3A)(c)(iv) of the CCR, 2004, they are required to pay Rs.1,196/- $[(12,36,702 / 22,35,69,457)*2,16,128]$ and not Rs.37,773/- as envisaged in the SCN. The amount of Rs.1,196/- alongwith interest Rs.807/- is already paid vide challan dated 30.09.2021.
- Filing intimation is procedural aspect and non-compliance of the same does not take away a huge benefit from the assessee. They placed reliance on decision passed in the case of Hindustan Antibiotic Ltd- 2016(42) STR 387(Tri-Mumbai) & Tata Technologies – 2016 (42) STR- 290, Aster Pv.t Ltd- 2016(43) STR-411 (Tr-Hyd) and claimed that in their own case, the Commissioner(A) has allowed the proportionate reversal of CENVAT credit vide Order No.AHM-EXCUS-002-APP-114-17-18 dated 26.09.2017.
- The adjudicating authority has not followed the judicial discipline and passed the impugned order without following the precedent decision passed in the case of CCE&ST, Udaipur Vs/ Secure Meters Ltd-2017(354) ELT-146.
- Since the proportionate credit attributed to trading activity has already been paid alongwith interest, imposition of penalty is unjust. Further provisions of CER, 2002 cannot be invoked when there is no separate provision of penalty under CCR, 2004.

5. Personal hearing in the matter was held on 20.10.2022. Mr. P.G. Mehta, Advocate, appeared on behalf of the appellant. He reiterated the submissions made in the appeal memorandum. He also submitted a written submission during the personal hearing and reiterated the submissions made therein.

5.1 In the additional written submissions, the appellant have relied on following case laws in support of their contention stating that since they have reversed the proportionate Cenvat credit attributing exempted services, the demand needs to be quashed and set-aside.

- V.S.T Tillers & Tractors Ltd – 2015 (39) STR-321 (Tri-Bang)
- Secure Meters Ltd- 2017 (354) ELT -146 (Tr-Del)
- OIA No.AHM-EXCUS-003-APP-04-17-18 dated 27.04.2018
- OIA No.AHM-EXCUS-002-APP-181-18-19 dated 18.02.2019

6. 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 in the additional submissions made at the time of personal hearing. The issue before me for decision is whether the impugned order passed by the adjudicating authority confirming the demand of reversal of Cenvat credit under Rule 6(3) (i) of the CCR, 2004 is legal and proper or otherwise.

The adjudicating authority held that as there was no prior intimation for option (ii) of Rule 6(3) and in view of the fact that the appellant have paid an amount for exempted goods (sale of the steam) under option (i) of Rule 6(3), they, therefore, had forfeited the



opportunity to reverse proportionate credit on monthly basis. Therefore, they will have to make the payment of Rs.37,773/- as an amount equal to 6% of the value defined in sub-rule 3(D)(c) of Rule 6 of the CCR, 2004, in the case of trading. The appellant, on the other hand, have contended that non-intimation is just a procedural lapse and this would not bar them from availing the benefit under Rule 6(3A) of the CCR, 2004. Hence, it was contended that in terms of Rule 6(3A)(c) (iv) of the CCR, 2004, they are only required to make the payment of Rs.1,196/- which they have already made alongwith interest of Rs.807/- on 30.09.2021.

6.2 From the facts of the case, it is observed that the appellant up to the F.Y. 2016-17 was availing Option (ii) of Rule 6(3) of the CCR, 2004, wherein prior intimation to jurisdictional officer is mandated. As no prior intimation was given for the period April, 2017 to June, 2017, and since for the clearance of exempted goods for the said period, they have made the payment under Option (i), the department assumed that the appellant has opted to pay under Option (i) where they are required to reverse 6% on the value of exempted goods cleared or output services provided. The department, therefore, took the value of the traded goods in terms of Rule 6(3D) (c) of the CCR, 2004.

6.3 In terms of Rule 6 of the CCR, 2004, if a person is engaged in manufacture of dutiable & exempted goods or rendering taxable & exempted services together then he has to determine and avail Cenvat credit only on those inputs or input services which are used for providing taxable services or manufacturing dutiable goods. He has the option to pay either 6% of the value of exempted goods and 7% of the value of exempted services; subject to maximum of the total of credit of input or input services available at the beginning of the period to which it relates to or he has the option to pay an amount as determined under sub-rule (3A).

6.4 Further, Explanation-1 to Rule 6(3) provides that;

Explanation 1. If the manufacturer of goods or the provider of output service, avails any of the option under this sub-rule, he shall exercise such option for all exempted goods manufactured by him or, as the case may be, all exempted services provided by him, and such option shall not be withdrawn during the remaining part of the financial year.

So, in terms of above explanation appellant cannot withdraw the option once exercised during the remaining part of the financial year. Nor do they have the privilege to make payment for exempted goods and exempted services separately under different options because each option is applicable both for exempted goods and services simultaneously. It is observed that the appellant, for clearance of exempted goods (sale of steam), has made the payment under option (i) a fact which is not disputed by the appellant, therefore, they are bound to follow option (i) for making payment on the value of exempted services, as they cannot withdraw the option during the remaining part of the financial year.

6.5 But the question arises is about the true and correct method of quantifying the said credit for reversal or disallowance. The appellants states that determination is to be done in terms of Rule 6(3A)(c) (iv) whereas department is considering 'value of trading activities' in terms of sub-rule 3(D)(c) of Rule 6. The 'value of trading activities' in terms of sub-rule 3(D)(c) of Rule 6 shall be:-



[Explanation I. - "Value" for the purpose of sub-rules (3) and (3A), —

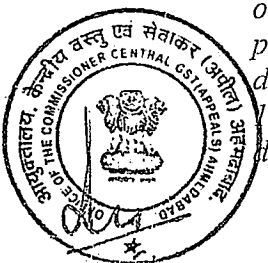
(c) *in case of trading, shall be the difference between the sale price and the cost of goods sold (determined as per the generally accepted accounting principles without including the expenses incurred towards their purchase) or ten per cent. of the cost of goods sold, whichever is more;*

From the wordings of the Explanation I above, it is clear that the value in case of trading for the purpose of sub-rules(3) and (3A) shall be the difference between sale price and cost of goods sold or 10% of the cost of goods sold whichever is more. Moreover, for both the options (i) & (ii), the value to be determined in case of trading, is to be determined in terms of clause (c) of the above explanation. I, therefore, find no infirmity in the value of exempted service, arrived by the adjudicating authority. I also do not find any logic in the appellant's contention insisting that the value is to be determined in terms of Rule 6(3A)(c) (iv). The wordings of Explanation I, clearly mentions that the value determined is for the purpose of sub-rules (3) and (3A). So, under both the options, the value of trading has to be determined as mentioned in clause (c) above.

7. The appellant have relied on various case laws which I find are not applicable to the facts of the present case. In CCE&ST, Udaipur Vs/ Secure Meters Ltd-2017(354) ELT-146, Hon'ble Appellate Tribunal, in its impugned order, had held that the demand of an amount equal to 10% value of exempted final product was not sustainable under Rule 6(3) of Cenvat Credit Rules, 2004, if Cenvat credit attributable to inputs used in manufacture of such exempted product reversed even subsequent to their clearance. Also, in the case of *Tata Technologies Ltd. v. Commissioner*-2016 (42) S.T.R. 290, the Appellate Tribunal, in its impugned order, had held that condition of filing of declaration under Rule 6(3A) of Cenvat Credit Rules, 2004 was merely directory and not mandatory and as such, substantial benefit cannot be denied for a minor procedural lapse and thus, credit was admissible. However, this decision was challenged by the department before Hon'ble Bombay High Court Bench and the same was admitted as reported at - 2018 (19) G.S.T.L. 169 (Bom.)). All these decisions, I find are distinguishable as the facts in the present case the appellant has opted for Option (i) for exempted goods and wants to avail Option (ii) for exempted services for the same period. As the issue of the present case is not comparable to the facts covered in the case laws relied by the appellant, the ratio of the above judgments/decisions cannot be made applicable.

8. Further, it is also noticed that the SCN proposes the penalty under Section 11AC (1)(a) of the CEA 1944 whereas the adjudicating authority has imposed equivalent penalty under Section 11AC (1)(c) of the CEA, 1944. In terms of Section 11AC (1)(a), in cases other than fraud, collusion or willful mis-statement or suppression of facts the penalty shall not exceed 10% of the duty determined or Rupees Five Thousand whichever is higher. Relevant text is reproduced below.

where any duty of excise has not been levied or paid or has been short-levied or short-paid or erroneously refunded, for any reason other than the reason of fraud or collusion or any wilful mis-statement or suppression of facts or contravention of any of the provisions of this Act or of the rules made thereunder with intent to evade payment of duty, the person who is liable to pay duty as determined under sub-section (10) of section 11A shall also be liable to pay a penalty not exceeding ten per cent. of the duty so determined or rupees five thousand, whichever is higher :



Provided that where such duty and interest payable under section 11AA is paid either before the issue of show cause notice or within thirty days of issue of show cause notice, no penalty shall be payable by the person liable to pay duty or the person who has paid the duty and all proceedings in respect of said duty and interest shall be deemed to be concluded;

I find that the adjudicating authority has travelled beyond the scope of SCN by imposing equivalent penalty by invoking a wrong provision. Hence, to that extent, I find, the impugned order is bad in law. I, therefore, reduce the penalty to Rs.5,000/-.

9. In view of above discussion and findings, I uphold the demand alongwith interest. The penalty stands reduced as discussed in Para-8 above. To that extent, I, uphold the impugned order and reject the appeal filed by the appellant.

10. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stand disposed off in above terms.

Akhil
28 October 2022
(अखिलेश कुमार)
आयुक्त (अपील्स)

Date: 10.2022

Attested

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



By RPAD/SPEED POST

To,
M/s. Rubberking Tyres India Pvt Ltd.,
GIDC, Hansalpur, Plot No.9 and 10,
Viramgam, Hansalpur-Viramgam,
Ahmedabad-382150

Appellant.

The Superintendent, CGST,
Range-II (Sanand),
Division -III,
Ahmedabad North

Respondent.

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad North.
3. The Assistant Commissioner (H.Q. System), CGST, Ahmedabad North.
(For uploading the OIA)
4. The Superintendent (System), CGST, Appeals, Ahmedabad, for uploading the OIA on the website.
5. Guard File.