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
सत्यमेव जयते
07926305065- टेलेफैक्स07926305136

DIN: 20221264SW0000555A59

स्पीड पोस्ट

क फाइल संख्या : File No : GAPPL/COM/STP/710/2022-APPEAL/5939 -43

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-002-APP-73/2022-23**
दिनाँक Date : **07-12-2022** जारी करने की तारीख Date of Issue 08.12.2022

आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)

ग Arising out of Order-in-Original No. **CGST/A'bad North/Div-VII/ST/DC/124/2021-22** दिनाँक: **16.02.2022**, issued by Deputy/Assistant Commissioner, CGST, Division-VII, Ahmedabad-North

ध अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

   M/s Vikas Krishnakumar Purohit,
   C-84, Krishna Bunglows,
   1, Motera, Sabarmati, Ahmedabad-380005

2. Respondent
   The Deputy/ Assistant Commissioner, CGST, Division-VII, Ahmedabad North , 4th Floor, Shahjanand Arcade, Memnagar, Ahmedabad - 380052

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

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

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप–धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की 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 प्रक्षेत्र में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलें 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 डयूटी केडिट 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 दिनाँक 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 भुगतान् 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 रूपये या उससे कम हो तो रूपये 200/– फीस भुगतान की जाए और जहाँ संलग्न रक्म 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. Registar 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 ओदश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुएं भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता हैं।

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 अनुसूचि–1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रू.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 in 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 अपीलो 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 Shri Vikas Krishnakumar Purohit, C-84, Krishna Bunglows, 1, Motera, Sabarmati, Ahmedabad – 380005 (hereinafter referred to as "the appellant") against Order-in-Original Number CGST/A'bad North/Div-VII/ST/DC/124/2021-22 dated 16.02.2022 (hereinafter referred to as "the impugned order") passed by the Deputy Commissioner, Central GST, Division VII, Ahmedabad North (hereinafter referred to as "the adjudicating authority").

2. Briefly stated, the facts of the case are that the appellant is holding PAN No. ARKPP4484C. On scrutiny of the data received from CBDT for the Financial Year 2015-16, it was noticed that the appellant had earned an income of Rs. 10,59,483/- during the FY 2015-16, which was reflected under the heads "Sales / Gross Receipts from Services (Value from ITR)" by the Income Tax department. Accordingly, it appeared that the appellant had earned the said substantial income by way of providing taxable services but has neither obtained Service Tax registration nor paid the applicable service tax thereon. The appellant was called upon to submit copies of Balance Sheet, Profit & Loss accounts, Income Tax Returns, Form 26AS, for the said period, however, the appellant had not responded to the letters issued by the department.

2.1 Subsequently, the appellant was issued a Show Cause Notice No. CGST/AR-V/Div-VII/A'bad-North/TPD UR 15-16/145/20-21 dated 24.12.2020 demanding Service Tax amounting to Rs. 1,53,625/- for the period FY 2015-16, under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994. The SCN also proposed recovery of un-quantified amount of Service Tax for the period FY 2016-17 & FY 2017-18 (up to Jun-17). The SCN also proposed recovery of interest and imposition of penalties. The Show Cause Notice was adjudicated vide the impugned order by the adjudicating authority and the demand of Service Tax amounting to Rs. 3,28,562/- 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 2015-16 to FY 2017-18 (up to Jun-17). Further (i) Penalty of Rs. 3,28,562/- was also imposed on the appellant under Section 78 of the Finance Act, 1994; (ii) Penalty was imposed on the appellant under Section 77(1)(a) of the Finance Act, 1994 for failure to taking Service Tax Registration; and (iii) Penalty of Rs. 10,000/- was imposed on the appellant under Section 77(1)(c) of the Finance Act, 1994 for failure to furnish information and produce documents called for by the department and (iv) Penalty of Rs. 10,000/- was imposed on the appellant under Section 77(2) of the Finance Act, 1994 for failure to assess their correct service tax liability and failed to file correct service tax returns.

3. Being aggrieved with the impugned order, the appellant preferred the present appeal on the following grounds:

The demand confirmed is much higher than the amount as per notice. The notice covered period of FY 2015-16 and demanded service tax amount of Rs. 1,53,625/-. However, the

impugned order has confirmed demand of service tax of Rs. 3,28,562/- covering the period from FY 2015-16 to June-2017. Thus, the demand is beyond the notice. It is settled law that the order cannot travel beyond the notice. The demand in the order cannot exceed that demand in the notice. Therefore, the order is incorrect and not tenable.

- The submission made by the appellant and the claim of SSI exemption has not been examined. The appellant claims SSI exemption under Notification No. 33/2012-ST dated 20.06.2012 on the taxable value up to Rs. 10,00,000/-. The claim is made for both the years FY 2015-16 & FY 2016-17. In respect of the FY 2015-16, the taxable service for preceding FY 2014-15 was below Rs. 10,00,000/-. This is evident from the copy of Income Tax return for FY 2014-15 attached with appeal memorandum.

- They submitted that the value of taxable service is required to be arrived at for both the periods under question. For this purpose, the appellant had claimed that the amount paid, by appellant, on behalf of his clients towards their tax liability and subsequently reimbursed by the clients would not be includible. The appellant had also submitted the statement showing such amounts, entry-wise, clients wise.

- The appellant submitted that the tax deposited by them, on behalf of his clients, was actually payable only by the clients. It is only since the tax was to paid online, the appellant helped the clients by making deposits, which were reimbursed by the clients. Such payments are not includible in value of taxable service as per Rule 5 of Service Tax (Determination of Value) Rules, 2006. For this they relied upon the Supreme Court decision in the case of UOI & Others V/s. Intercontinental Consultants and Technocrats Pvt. Ltd.

- The appellant further submitted that the matter is also barred by limitation as such as the exemption was available and hence there is no suppression with intention to evade tax. Since no tax was payable, question of interest and penalties under Section 78 or 77 does not arise.

4. Personal hearing in the case was held on 02.12.2022. Shri S. J. Vyas, Advocate, appeared on behalf of the appellant for personal hearing. He reiterated submission made in appeal memorandum.

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 demand of Rs. 3,28,562/- along with interest and penalty, in the facts and circumstances of the case, is legal and proper or otherwise. The demand pertains to the period from FY 2015-16 to Jun-2017.

5.1 The adjudicating authority had confirmed the demand for the period from FY 2015-16 to FY 2017-18 (up to Jun-2017) observing that the appellant were providing Legal Consultancy Services, which is a taxable service. They had not obtained service tax registration. As they have not submitted any financial documents for the FY 2014-15, the adjudicating authority had not extended the benefit of Notification No. 33/2012-ST.

6. I find that the main contentions of the appellant are that (i) the demand confirmed is much higher than the amount as per notice. The notice covered period of FY 2015-16 and demand of service tax was for Rs. 1,53,625/-, however, the impugned order has confirmed service tax demand of Rs. 3,28,562/- covering the period from FY 2015-16 to June-2017. Thus, the demand is beyond the notice. (ii) They have paid amount on behalf of his clients towards their tax liability and the amount reimbursed by the clients would not be includible in the taxable value as per Rule 5 of Service Tax (Determination of Value) Rules, 2006. I also find that the appellant has submitted the statement showing such amounts, entry-wise, clients wise and also submitted letters from the clients confirming that the appellant has paid income-tax on their behalf at the time of filing IT return and also enclosing copies of Challans for same. (iii) They are eligible for SSI exemption under Notification No. 33/2012-ST dated 20.06.2012 on the taxable value up to Rs. 10,00,000/-. For the same, they have also submitted P&L Account and Income Tax Return for FY 2014-15.

7. With regard to the demand pertaining to FY 2015-16, I find that the Service Tax was demanded on the value of Rs. 10,59,483/-, whereas, the said amount included the amount of Rs. 85,653/-, for which the appellant claim that the said amount has been paid by them as income-tax and charges for applying for PAN card on behalf of their clients and the amount was reimbursed by the clients which would not be includible in the taxable value as per Rule 5 of Service Tax (Determination of Value) Rules, 2006. In this regard, I find that the appellant had paid the income tax on behalf of clients towards their tax liability and paid charges for applying for PAN card and the amount was reimbursed by the clients to them would not be includible in the taxable value as per Rule 5 of Service Tax (Determination of Value) Rules, 2006 and required to be deducted from the gross value of service provided. On verification of the letters from the clients confirming that the appellant has paid income-tax on their behalf at the time of filing IT return and the copies of Challans for same, I find that total reimbursement amount of Rs. 85,653/- is required to be deductible from the gross value of service of Rs. 10,59,483/- for the FY 2015-16. Thus, the taxable value of service remains below threshold limit of Rs. 10,00,000/-, which is exempted as per Notification No. 33/2012-ST dated 20.06.2012. It is further observed that the gross value of service provided by the appellant for the FY 2014-15 was Rs. 7,67,530/-, which is below Rs. 10,00,000/- as evident from the P&L Account and Income Tax Return for the FY 2014-15 submitted by the appellant. In view of the above, I hold that the appellant is eligible for value based exemption under Notification No. 33/2012-ST dated 20.06.2012 for FY 2015-16. The impugned order confirming demand for FY 2015-16 is not legally sustainable and is liable to be set aside.

8. As regard the confirmation of demand of Service Tax for the FY 2016-17 & FY 2017-18 (up to Jun-2017), I find that in the SCN in question, the demand has been raised for the period FY 2016-17 & FY 2017-18 (up to Jun-2017) stating as below:

> *"16. (ii) Service Tax liability not paid during the Financial Year 2016-17 to 2017-18 (up to June 2017) case by case basis, ascertained in future, as per paras no. 9 and 10 above, should not be demanded and recovered from them under proviso to Sub-section (1) of Section 73 of Finance Act, 1994."*

8.1 The SCN has relied upon Para 2.8 of the Master Circular No. 1053/02/2017-CX dated 10.03.2017 issued by CBEC, New Delhi, wherein it has been mentioned that *"It is desirable that the demand is quantified in the SCN, however, if due to some genuine grounds it is not possible to quantify the short levy at the time of issue of SCN, the SCN would not be considered as invalid. It would still be desirable that the principles and manner of computing the amounts due from the notice are clearly laid down in this part of the SCN."* . However, I find that in the present case, in the SCN in question except for the value of "Sales of Services under Sales / Gross Receipts from Services" provided by the Income Tax Department for FY 2015-16, 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 the CBIC, New Delhi 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."*

8.2 Thus, I find that without any further inquiry or investigation, the SCN has been issued covering the further period from FY 2016-17 to Jun-17 only on the basis of details received from the Income Tax department for the FY 2015-16, 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 un-quantified service tax for the period for which no data has been received from the Income Tax department.

8.3 It is further observed that while passing the impugned order, the adjudicating authority also confirmed the demand for period from FY 2016-17 to Jun-2017. In this regard, I find that when in the SCN the demand has not been quantified for the period from FY 2016-17 to Jun-2017, then confirmation of demand by the adjudicating authority for the said period in the impugned order is not justifiable, legal and proper. A similar view has been taken by the Hon'ble Tribunal in the case of Shree Bankey Brass Products Vs. Commissioner of Central Excise, Meerut-II – 2017 (358) ELT 1104 (Tri. All.). The relevant parts of the said judgment are reproduced below :

> *"5. Having considered the rival contentions and on perusal of records, we find that said show cause notice dated 26-6-1997 has not quantified the demand raised. It has mentioned that the quantification would be done at the stage of adjudication. As the demand was not quantified through the show cause notice such show cause notice is not sustainable. There has been total failure of framing of charges. Therefore, we hold that the said show cause notice dated 26-6-1997 is not sustainable. We therefore, allow the appeal. The appellant shall be entitled for consequential relief, as per law."*

8.4 It is further observed from the impugned order as well as from documents submitted with appeal memorandum that during the FY 2016-17, the total value of the service provided by the appellant was Rs. 10,69,201/-, which also includes the reimbursement amount of Rs. 87,548/-. Thus, the taxable value of services remains below threshold limit of Rs. 10,00,000/-. Further, the value of services provided by the appellant for the period Apr-17 to Jun-17 was Rs. 97,039/-. Therefore, the value of services for the period FY 2016-17 remains below the threshold exemption limit as per Notification No. 33/2012-ST dated 20.06.2012, as the gross service value of the appellant for the FY 2015-16 was below Rs. 10,00,000/- as mentioned in para supra. Further, the value of services for the period from Apr-17 to Jun-17 also remains below threshold exemption as per Notification No. 33/2012-ST dated 20.06.2012, as the gross service value of the appellant for the FY 2016-17 was below Rs. 10,00,000/- as mentioned above. Thus, I hold that on merits also the confirmation of demand for the period from FY 2016-17 to Jun-2017 is not legally sustainable and is liable to be set aside.

9. In view of the above discussion, I set aside the impugned order and allow the appeal filed by the appellant.

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

(Akhilesh Kumar)
Commissioner (Appeals)

15 December 2022.

F.No. GAPPL/COM/STP/710/2022-Appeal

Date : 07.12.2022

Attested

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

By RPAD / SPEED POST

To,

Shri Vikas Krishnakumar Purohit, — Appellant

C-84, Krishna Bunglows,

1, Motera, Sabarmati,

Ahmedabad – 380005

The Deputy Commissioner, — Respondent

CGST, Division-VII, Ahmedabad North

Copy to :

1) The Principal Chief Commissioner, Central GST, Ahmedabad Zone
2) The Commissioner, CGST, Ahmedabad North
3) The Deputy Commissioner, CGST, Division VII, Ahmedabad North
4) The Assistant Commissioner (HQ System), CGST, Ahmedabad North (for uploading the OIA)
5) Guard File
6) PA file