



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
टेलीफोन 07926305065- टेलीफैक्स 07926305136



DIN: 20221264SW000000AC82

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/813/2022-APPEAL / 5823-22
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-76/2022-23
दिनांक Date : 08-12-2022 जारी करने की तारीख Date of Issue 12.12.2022
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/158/2021-22
दिनांक: 10.03.2022, issued by Deputy/Assistant Commissioner, CGST, Division-VII, Ahmedabad-North
- घ अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

M/s Raj Builders,
Proprietor Shri Rajesh Maganlal Chauhan,
7/B., Lalbag Co-Op Housing Society Ltd.,
Near krishn Nagar Society, New Wadaj,
Ahmedabad - 380013

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 उद्ग-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 हों 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, नास 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 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."

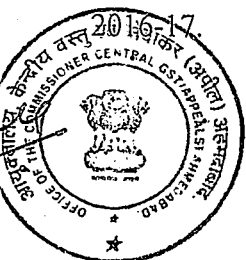


ORDER-IN-APPEAL

The present appeal has been filed by M/s. Raj Builders, Proprietor Shri Rajesh Maganlal Chauhan, 7/B, Lalbag Co-Op Housing Society Ltd., Near Krishn Nagar Society, New Wadaj, Ahmedabad – 380013 (hereinafter referred to as “the appellant”) against Order-in-Original No. CGST/A’bad North/Div-VII/ST/DC/158/2021-22 dated 10.03.2022 (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. AAOPC8612L. On scrutiny of the data received from the CBDT for the Financial Year 2014-15, it was noticed that the appellant had earned substantial income by way of providing taxable services but they had 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 period from FY 2014-15 to FY 2016-17. The appellant vide letter dated 27.08.2020 submitted the documents called for and stated that they were providing service of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation and alteration activity to government department and same is exempted in service tax as per Notification No. 25/2012-ST. However, the appellant not submitted copies of agreement said to be enclosed with the letter dated 27.08.2020. Therefore, a Show Cause Notice No. CGST/AR-V/Div-VII/A’bad North/TPD UR/139/2020-21 dated 20.09.2020 was issued to the appellant for demanding Service Tax amount of Rs. 16,65,049/-, for the period from FY 2014-15 to FY 2016-17, under proviso to Section 73(1) of the Finance Act, 1994. The SCN also proposed recovery of interest under Section 75 of the Finance Act, 1994; imposition of penalties under Section 77(1)(a) & 78 of the Finance Act, 1994; and demanding Late Fees of Rs. 1,20,000/- under provisions of Rule 7C of the Service Tax Rules, 1994 for not filing their ST-3 returns for the period from FY 2014-15 to 2016-17.

2.1 The Show Cause Notice was adjudicated vide the impugned order by the adjudicating authority and the demand of Service Tax amounting to Rs. 15,22,984/- was confirmed under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994 along with Interest under Section 75 of the Finance Act, 1994 for the period from FY 2014-15 to FY 2016-17 (except prior to 01.03.2015) and dropped the remaining demand amounting to Rs. 1,42,065/- being exempted by virtue of Entry No. 12A of the Notification No. 25/2012-ST pertaining to FY 2014-15, for which the appellant entered into contract prior to 01.03.2015 with Govt. body. Further, Penalty of Rs. 15,22,984/- was imposed on the appellant under Section 78 of the Finance Act, 1994 and Penalty of Rs. 10,000/- was also imposed on the appellant under Section 77(1)(a) of the Finance Act, 1994 for failure to take service tax registration. In the impugned order, the adjudicating authority also imposed Late Fees of Rs. 1,20,000/- in terms of provision of Rule 7C of the Service Tax Rules, 1994 for not filing their ST-3 returns for the period from FY 2014-15 to FY



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

- They have received the show cause notice on 29.09.2020 and they have submitted reply on 20.10.2020 and attached the copies of work order as required.
- After that, he has received personal hearing notice dated 11.02.2022 in which 3 dates are mentioned, however, the said notice was delivered to him after long time because his society is under the redevelopment / demolition and for that reason all the postal communication was received by him after long time. Therefore, he could not attend the personal hearing.
- He was mainly engaged in to work contract services providing to Government departments, the impugned order issued without considering the exemption available. The calculation of tax payable shown in order is not considerable and need to be calculated after considering exemptions available to work contract services.
- As the impugned order was issued without conducting personal hearing, he requested to remand the case.

4. Personal hearing in the case was held on 02.12.2022. Shri Surabh R. Thakkar, Chartered Accountant, and Shri Rajesh M. Chauhan, appellant, appeared 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 case is whether the impugned order passed by the adjudicating authority, confirming the demand of Rs. 15,22,984/- along with interest and penalty, in the fact and circumstances of the case, is legal and correct or otherwise. The demand pertains to the period from FY 2014-15 to FY 2016-17. The adjudicating authority has held that the works contract service provided by the appellant after 07.03.2015 do not fall within ambit of exemption under Sr. No. 12A of Notification No. 25/2012-ST dated 20.06.2012, as amended.

6. I also find that main contentions of the appellant are (i) the impugned order was issued without considering the exemption available; (ii) the calculation of tax payable shown in order is not correct and need to be calculated after considering exemptions available to work contract services and (iii) the impugned order was issued without conducting personal hearing.

7. I find that the adjudicating authority while confirming the demand held as under:

"24.3 As far as qualifying for exemption for the said service provided by the assessee to the Government is admissible only when the contract is entered prior to 1st March 2015. Therefore, let's see whether said condition is fulfilled by the said assessee or otherwise. In this regard the assessee has furnished following documents:

FY.2014-15

Sr.	Documents issuing authority	Date of issue of	Amount of tender
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No.		documents	accepted by assessee
1	Dy. Exe. Engr. Ahmedabad	23.06.2014	98035
2	Dy. Exe. Engr. Ahmedabad	02.07.2014	228331
3	Dy. Exe. Engr. Ahmedabad	16.07.2014	58205
4	Dy. Exe. Engr. Ahmedabad	01.08.2014	222468
5	Dy. Exe. Engr. Ahmedabad	06.08.2014	30385
6	Dy. Exe. Engr. Ahmedabad	03.09.2014	188471
7	Dy. Exe. Engr. Ahmedabad	21.10.2014	164035
8	Dy. Exe. Engr. Ahmedabad	13.01.2015	225132
9	Dy. Exe. Engr. Ahmedabad	24.02.2015	345179
10	Dy. Exe. Engr. Ahmedabad	07.03.2015	237515
			1797756

FY 2015-16

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FY 2016-17

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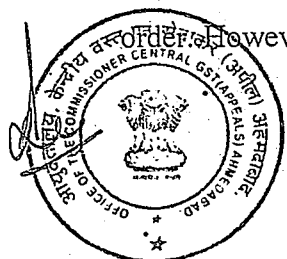
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24.4 I find from the perusal of caption documents submitted by the assessee that except for the financial year 2014-15 (i.e. up to Sr. No. 9) all the other documents up to 2016-17 have been issued by the competent authority after 01.3.2015 to the assessee. Therefore, works contracts services provided by them after 07.03.2015 do not falls within the ambit of exemption by virtue of Sr. No. 12A of notification hence they are liable to discharge service tax as enumerated hereinunder:

FY	Income as per P&L	Amt. of contract which entered prior to 01.03.2015	Net Income chargeable to ST	Rate of Service Tax	Service Tax Payable
2014-15	3957809	1149394	2808415	12.36	347120
2015-16	4325170	0	4325170	14.5	627150
2016-17	3658091	0	3658091	15	548714
Total	11941070	1149394	10791676		1522984

24.5 In view of the above, it appeared that they have provided documents / tender by them prior to 01.03.2015 with Executive Engineer for the Amount of Rs. 11,49,394/- as detailed supra qualify for exemption by virtue of Entry No. 12A of the Notification No. 25/2012-ST. Therefore, the assessee is liable to pay the service tax due to the tune of Rs. 1522984/- along with interest and penalty”

7.1 As regard, the contention of the appellant that in the impugned order calculation of tax payable is not correct, I find that the adjudicating authority has given finding in Para 24.3, 24.4, 24.5 that except for the FY 2014-15 (i.e. up to Sr. No. 9), all the other documents upto FY 2016-17 have been issued by the competent authority after 01.3.2015 to the appellant and, therefore, as per Entry No. 12A of the Notification No. 25/2012-ST dated 20.06.2012, the appellant are not eligible for exemption under the said notification for the amount confirmed in the impugned order. However, I find that the total of the amount for Sr. No. 1 to 9 shown in first Table for FY



2014-15 mentioned in Para 24.3, comes to Rs. 15,60,241/-, but the adjudicating authority calculated the same in Table mentioned in Para 24.4 as Rs. 11,49,394/-.. Thus, there is mistake in calculation of the Taxable Value and, thus, Service Tax payable has been determined in excess to these held eligible for exemption. Hence, the impugned order is not legally sustainable to that extent.

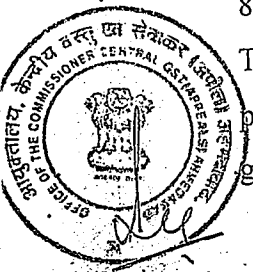
7.2 I also find that the adjudicating authority has confirmed the demand of service tax after arriving at conclusion that the appellant have provided Works Contract Service. In this regard, I find that if the appellant have provided Works Contract Service, the Service Tax was required to be paid by them on 70% or 40% of the gross value as per Rule 2A of Service Tax (Determination of Value) Rules, 2006. However, I find that while issuing the impugned order, the Service Tax has been confirmed on the entire amount of value of service without considering the abatement provided under Rule 2A of Service Tax (Determination of Value) Rules, 2006 for the said service category. Further, there is no discussion in the impugned order as to how the service provided by the appellant fall under Works Contract Service. Thus, I find that the impugned order has been issued to the appellant without appreciation of facts available on record and without correct classification and the quantification of Service Tax payable, which is not legally tenable.

8. As regard, the contention of the appellant that the impugned order was issued without conducting personal hearing, I find that the adjudicating authority in the impugned order discussed as under:

"22. Personal Hearing was for 14.02.2022, 16.02.2022 and 18.02.2022, but no one appeared on PH dates. Though it was made crystal clear in the SCN that if assessee intent to be heard in person may be mentioned in black and white. However, the assessee in their reply dated 20.10.2020 requested to accept the above and do not initiate any further proceeding in the matter. As such it is presumed that, they do not desire to be heard in person."

8.1 It is observed that the adjudicating authority has scheduled personal hearing by specifying 3 (three) different dates i.e. 14.02.2022, 16.02.2022 and 18.02.2022 in the single letter / notice. The appellant contended that due to his society being under the redevelopment / demolition, the postal communication was received by him after long time and therefore could not attend the personal hearing. In this regard, I find that the adjudicating authority given three dates of personal hearing in one notice and has considered the same as three opportunities. I also find that there is no mentioned about any adjournment sought by the appellant.

8.2 As per Section 33A(2) of the Central Excise Act, 1944, as made applicable to Service Tax vide Section 83 of the Finance Act, 1994, when a personal hearing is fixed, it is open to a party to seek time by showing sufficient cause and in such case, the adjudicating authority may grant time and adjourn the personal hearing by recording the reason in writing. Not more than



three such adjournments can be granted. Since such adjournments are limited to three, the hearing would be required to be fixed on each such occasion and on every occasion when time is sought and sufficient cause is made out, the case would be adjourned to another date. However, the adjudicating authority is required to give one date a time and record his reasons for granting adjournment on each occasion. It is not permissible for the adjudicating authority to issue one consolidated notice fixing three dates of hearing, whether or not the party asks for time, as has been done in the present case.

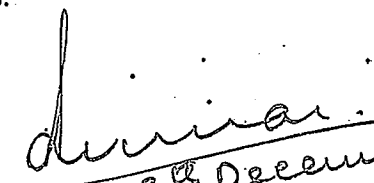
8.3 It is further observed that by notice for personal hearing on three dates and absence of the appellant on those dates appears to have considered as grant of three adjournments by the adjudicating authority. In this regard, I find that the Section 33A(2) of the Central Excise Act, 1944 provides for grant of not more than 3 adjournments, which would envisage four dates of personal hearing and not three dates. The similar view has been taken by the Hon'ble High Court of Gujarat in the case of Regent Overseas Private Limited and others Vs. Union of India and others reported in 2017 (3) TMI 557 – Gujarat High Court.

8.4 In view of the above, I find that the adjudicating authority was required to give adequate and ample opportunity to the appellant for personal hearing and it is only thereafter, the impugned order was required to be passed. Thus, it is held that the impugned order passed by the adjudicating authority is clearly in breach of the principles of natural justice.

9. In view of the above discussion, keeping all the issues open, I remand the matter back to the adjudicating authority to reconsider the issue afresh in terms of discussion at Para 7.1, Para 7.2 and Para 8.4 and pass a speaking order after following the principles of natural justice. The appellants are also directed to submit all the relevant documents to the adjudicating authority within 15 days of receipt of this order.


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.


 8th December, 2022
 (Akhilesh Kumar)
 Commissioner (Appeals)

Date : 08.12.2022

Attested


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



By RPAD / SPEED POST

To,
M/s. Raj Builders,
Prop. Rajesh Maganlal Chauhan,
7/B, Lalbag Co-Op Housing Society Ltd.,
Near Krishn Nagar Society,
New Wadaj, Ahmedabad – 380013

Appellant

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

Respondent

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



