



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: 20221264SW000000B131

स्पीड पोस्ट

क फाइल संख्या : File No : GAPPL/COM/STD/9/2022-APPEAL / 6458-60

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-90/2022-23
दिनांक Date : 22-12-2022 जारी करने की तारीख Date of Issue 23.12.2022

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/50/2021-22
दिनांक: 05.10.2021, issued by Deputy/Assistant Commissioner, CGST, Division-VII, Ahmedabad-North

घ अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

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

2. Respondent

The M/s. Naresh Sardarji Rathod,
C-102, Samrudhi Residency,
Opp. Krishna Bungalows, 100Ft Road,
Morera Village, Ahmedabad

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 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.

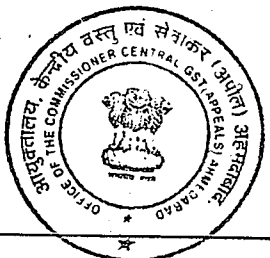
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 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 अनुसूचि-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.

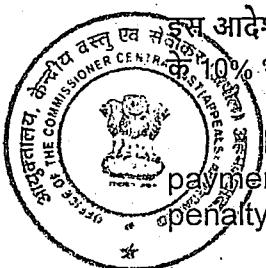
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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 हों 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

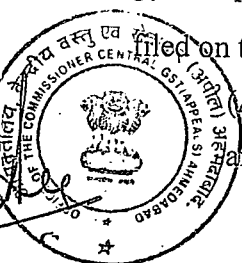
The Deputy Commissioner, CGST, Division-VII, Ahmedabad North has filed the present appeal on behalf of the Commissioner, Central GST & Central Excise, Ahmedabad North (hereinafter referred to as "Appellant Department") in pursuance of the direction and authorization contained in Review Order No. 20/2021-22 dated 04.01.2022 issued under Section 84 of the Finance Act, 1994 (hereinafter referred to as 'Act') against Order-in-Original No. CGST/A'bad North/Div-VII/ST/DC/50/2021-22 dated 05.10.2021 (hereinafter referred to as 'impugned order') passed by the Deputy Commissioner, CGST Division-VII, Ahmedabad North (hereinafter referred to as 'adjudicating authority') in the case of M/s. Naresh Sardarji Rathod, residing at C-102, Samrudhi Residency, Opp: Krishna Bungalows, 100 Ft. Road, Morera Village, Ahmedabad (hereinafter referred to as 'Respondent').

2. The facts of the case, in brief, are that the Respondent was engaged in providing taxable service of supplying labour / manpower to builders / construction service providers. During investigation initiated by the officers of Anti-Evasion Wing of Central GST, Ahmedabad North Commissionerate against the respondent, it was found that the Respondent was not holding any service tax registration during the period from 01.04.2014 to 30.06.2017 and was not paying any tax on such services. On completion of investigation, a SCN No. GEXCOM/AE/INV/ST/140/20202-AE-II O/O COMMR-CGST-AHMEDABAD(N) dated 22.12.2020 was issued by the Deputy Commissioner (AE), CGST, Ahmedabad North to the respondent and M/s. Devrushhi Arcade Pvt. Ltd., Near Dev Kutir Bungalow, Survey No. 43, Jaldeep Vertex, Ambli-Bopal Road, Ahmedabad. The said SCN proposed demand of Service Tax amounting to Rs. 1,55,044/- and Rs. 8,92,712/- from the respondent under the proviso to Section 73(1) of the Finance Act, 1994 along with Interest under Section 75 of the Finance Act, 1994. Besides that, penalties under Section 77(1)(a); Section 77(1)(b); Section 77(2); and Section 78(1) of the Finance Act, 1994 were proposed to be imposed. The said SCN also proposed demand of Service Tax amounting to Rs. 17,07,159/- from M/s. Devrushhi Arcade Pvt. Ltd. along with Interest under Section 75 of the Finance Act, 1994 and penalties under Section 77(2); and Section 78(1) of the Finance Act, 1994.

2.1 The said Show Cause Notice dated 22.12.2020 was adjudicated by the adjudicating authority vide the impugned order, who confirmed the demand of Service Tax of Rs. 96,091/- under the proviso to sub-section (1) of Section 73 of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994 and dropped the demand for an amount of Rs. 58,953/-. Further, Penalty of Rs. 96,091/- under Section 78 of the Finance Act, 1994 and Penalty of Rs. 10,000/- under Section 77 of the Finance Act, 1994 imposed on the respondent.

3. The impugned order was reviewed by the Appellant Department and appeal has been filed on the grounds that,

(A) The impugned order passed by the adjudicating authority is not legal, correct and proper;



(B) This is a case of typological, clerical and paging lacunae which has made the adjudicating authority issuing an incorrect and incomplete order in original. The allegations in the SCN are as given under:-

1. Allegations which are adjudicated vide above'said Order are:-

(i) Service Tax amounting in total Rs. 1,55,044/- (Rupees One Lakh Fifty Five Thousand Forty Four Only) not paid on the taxable services provided by him to M/s. Devrushi Arcade Pvt. Ltd., Ahmedabad during the period from 01.04.2014 to 30.06.2017 as shown in the enclosed Annexure-A and summarized at Para-15 above, should not be demanded and recovered from them under the proviso to Section 73(1) of the Finance Act, 1994 read with provisions of Notification No.30/2012-ST dated 20.06.2012 as should not be demanded and recovered from them under tile proviso to Section 73(1) of the Finance Act, 1994 read with the provisions of Notification No. 30/2012-ST dated 20.06.2012 as amended;

(iii) Interest at the applicable rates should not be charged and recovered from them under the provisions of Section 75 of the Finance Act, 1994 on the demand at (i) above;

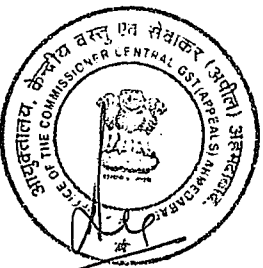
(iv) Penalty should not be imposed on them under the provisions of Section 78 (1) of the Finance Act, 1994 on the demand at (i) above;

(vi) Penalty should not be imposed on them under the provisions of Section 77 (2) of the said Act for their failure to file returns by including all information as required under Section 70 of the said Act.

2(a) Allegations which are not adjudicated are as under:-

(ii) Service Tax amounting to total Rs.8, 92,712/- (Rupees Eight Lakhs Ninety Two Thousand Seven Hundred Twelve only) not paid on the taxable services provided by him to various persons and individual contractors during the period from 01.04.2014 to 30.06.2017 as shown in the enclosed Annexure-A and summarized at Para-15 above, should not be demanded and recovered from them under the proviso to Section 73(1) of the Finance Act, 1994;

(iii) Interest at the applicable rates should not be charged and recovered from him under the provisions of Section 75 of the Finance Act, 1994 on the demand at (ii) above;



(iv) Penalty should not be imposed on him under the provisions of Section 78 (1) of the Finance Act, 1994 on the demand at (ii) above;

(v) Penalty should not be imposed on him under the provisions of Section 77(1) (a) and (b) of the Finance Act, 1994 for his failure to obtain registration and to keep and maintain and retain books of accounts and other documents as required in accordance with the provisions of the said Act and the rules made there under.

2(b) Service Tax liability on M/s.Deyrushi Arcade Pvt. Ltd.

(i) Service Tax amounting to total Rs.17, 07, 159/- (Rupees Seventeen Lakhs Seven Thousand One Hundred Fifty Nine Only) not paid on the taxable services received by them from Shri Naresh Sardarji Rathod, Ahmedabad during the period from 01.04.2014 to 30.06.2017 as shown in the enclosed Annexure-A and summarized at Para-15 above, should not be demanded and recovered from them under the proviso to Section 73(1) of the Finance Act, 1994 read with provisions of Notification No.30/2012-ST dated 20.06.2012 as amended.

(ii) Interest at the applicable rates should not be charged and recovered from them under the provisions of Section 75 of the Finance Act, 1994 on the demand at (i) above;

(iii) Penalty should not be imposed on them under the provisions of Section 78 (1) of the Finance Act, 1994 on the demand at (i) above;

(iv) Penalty should not be imposed on them under the provisions of Section 77 (2) of said Act for their failure to file returns by including all information as required under Section 70 of the said Act.

3.1(C) It is evident from para above that following charging Paras have remained to be adjudicated :

(a) Service Tax amounting in total Rs. 8,92,712/- not paid on the taxable services provided by Shri Naresh Sardarji Rathod during the period 01.04.2014 to 30.06.2017 under the proviso to section 73(1) of the Finance Act, 1994 alongwith Penalty and Interest.

(b) Service Tax amounting in total Rs. 17,07,159 /- on the taxable services provided by M/s. Devrushi Arcade Pvt. Ltd., Sanidhya Bunglows, Opp. Ashok Vatika, Iscon-Ambli Raod, Ahmedabad during the period 01.04.2014 to 30.06.2017



under the proviso to section 73(1) of the Finance Act, 1994 alongwith Penalty and Interest.

(D) The Board at para 14.6 of Circular No. 1053/2/2017-CX., dated 10- 3-2017 has stated that the adjudicating authority is expected to examine all evidences, issues and material on record, analyse those in the context of alleged charges in the show cause notice; that the adjudicating authority is also expected to examine each of the points raised in the reply to the SCN and accept or reject them with cogent reasoning; that after due analysis of facts and law, adjudicating authority is expected to record his/ her observations and findings in the adjudication order. Adjudicating authority in this case has failed in following these instructions of the Board, while adjudicating the show cause notice. Such order is liable to be remitted back by the higher appellate authorities to the adjudicating authority for fresh decision after taking consideration of all supporting evidences/ records.

(E) In view of the above explanations and extant instructions on the subject it is amply clear that the correct and complete adjudication is possible only if the Appellate Authority permits the same in this regard by way of remand of the Order in Original. Thus, the order of the adjudicating authority, needs to be set-aside by the Hon'ble Commissioner (Appeals) and the same is to be remanded back to the adjudicating authority for fresh decision after verifying the said documents.

4. Personal Hearing in the matter was held on 20.12.2022. Shri Ajay Vansjalia, Chartered Accountant, appeared on behalf of the Respondent. He submitted a written submission during hearing as cross-objection to appeal.

5. In the cross-objection to appeal the Respondent, *inter alia*, contended as under:

- They have been issued the show cause only with the liability of Rs. 1,55,044/-. The same liability was also confirmed in the impugned order passed on 5th October, 2021 by the adjudicating authority. As per the impugned order final liability of tax for Rs. 96,091/- plus interest and penalty was confirmed. The same liability should be paid by them and file DRC-03 for the same and submit to the adjudicating authority within time.
- They are unable to find the reasons that why the department had filed appeal against them as the SCN was issued for Rs. 1,55,044/- and whatever liability confirmed by the impugned order, which should be disposed by them.
- They have deposited tax liability of Rs. 96,091/- along with interest and penalty as per the impugned order issued by the adjudicating authority after carefully analysis of their case.



6. I have carefully gone through the facts of the case, the impugned order, appeal memorandum, Cross Objection filed by the Respondent as well as oral submission made at the time of hearing. The issue to be decided in the present appeal is whether the adjudicating authority has adjudicated the SCN No. GEXCOM/AE/INV/ST/140/20202-AE-II O/O COMMR-CGST-AHMEDABAD(N) dated 22.12.2020 in entirety or not?

7. On perusal of the SCN dated 22.12.2020 and on verification of the impugned order passed by the adjudicating authority, I find that the adjudicating authority has apparently not discussed the following charging paras of the show cause notice in the impugned order, which has remained to be adjudicated by the adjudicating authority.

(A) Service Tax liability on Respondent (Para 20)

(ii) Service Tax amounting to total Rs.8, 92,712/- (Rupees Eight Lakhs Ninety Two Thousand Seven Hundred Twelve only) not paid on the taxable services provided by him to various persons and individual contractors during the period from 01.04.2014 to 30.06.2017 as shown in the enclosed Annexure-A and summarized at Para-15 above, should not be demanded and recovered from them under the proviso to Section 73(1) of the Finance Act, 1994;

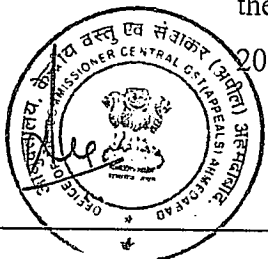
(iii) Interest at the applicable rates should not be charged and recovered from him under the provisions of Section 75 of the Finance Act, 1994 on the demand at (ii) above;

(iv) Penalty should not be imposed on him under the provisions of Section 78 (1) of the Finance Act, 1994 on the demand at (ii) above;

(v) Penalty should not be imposed on him under the provisions of Section 77(1) (a) and (b) of the Finance Act, 1994 for his failure to obtain registration and to keep and maintain and retain books of accounts and other documents as required in accordance with the provisions of the said Act and the rules made there under.

(B) Service Tax liability on M/s.Deyrushi Arcade Pvt. Ltd. (Para 21)

(i) Service Tax amounting to total Rs.17, 07, 159/- (Rupees Seventeen Lakhs Seven Thousand One Hundred Fifty Nine Only) not paid on the taxable services received by them from Shri Naresh Sardarji Rathod, Ahmedabad during the period from 01.04.2014 to 30.06.2017 as shown in the enclosed Annexure-A and summarized at Para-15 above, should not be demanded and recovered from them under the proviso to Section 73(1) of the Finance Act, 1994 read with provisions of Notification No.30/2012-ST dated 20.06.2012 as amended.



(ii) Interest at the applicable rates should not be charged and recovered from them under the provisions of Section 75 of the Finance Act, 1994 on the demand at (i) above;

(iii) Penalty should not be imposed on them under the provisions of Section 78 (1) of the Finance Act, 1994 on the demand at (i) above;

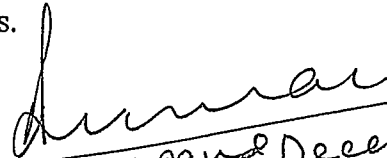
(iv) Penalty should not be imposed on them under the provisions of Section 77 (2) of said Act for their failure to file returns by including all information as required under Section 70 of the said Act.

8. In view of above, I find that there has been an error in passing the impugned order by the adjudicating authority by not discussing the aforementioned charging paras of the show cause notice in the impugned order and the same remained to be adjudicated. Therefore, the impugned order passed by the adjudicating authority has not decided the SCN in question in entirety. The impugned order is accordingly set aside and the matter is required to be remand back to the adjudicating authority, who shall examine the SCN dated 22.12.2020 and the proposal made therein, and pass a fresh order in accordance with principle of natural justice.

9. In view of above, I set aside the impugned order and allow the appeal filed by the Appellant Department by way of remand.

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.

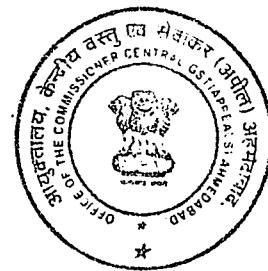

22nd December 2022
(Akhilesh Kumar)
Commissioner (Appeals)

Attested



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

Date : 22.12.2022



By RPAD / SPEED POST

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

Appellant

M/s. Naresh Sardarji Rathod,
C-102, Samrudhi Residency,
Opp: Krishna Bungalows,
100 Ft. Road, Morera Village,
Ahmedabad

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

