



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:20230164SW000000.021

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/709/2022-APPEAL / 6714 - 19
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-98/2022-23
 दिनांक Date : 23-12-2022 जारी करने की तारीख Date of Issue 02.01.2023
 आयुक्त (अपील) द्वारा पारित
 Passed by **Shri Akhilesh Kumar, Commissioner (Appeals)**
- ग Arising out of Order-in-Original No. 43/ADC/MR/2021-22 दिनांक: 10.01.2022, issued by
 Joint/Additional Commissioner, CGST, Ahmedabad-North
- ध अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

M/s. Ankita Infraprojects Pvt.Ltd.,
 408, 4th Floor, Devraj Mall, Near Trimurti Complex,
 Opp. Haveli Thakkar Bapanagar,
 Ahmedabad-382350

2. Respondent

The Joint/Additional Commissioner,CGST, Ahmedabad North , Custom
 House, 1st Floor, Navrangpura, Ahmedabad - 380009

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

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

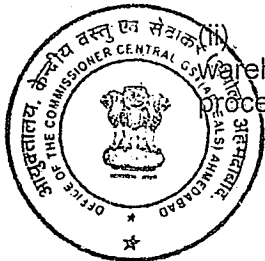
भारत सरकार का पुनरीक्षण आवेदन :
Revision application to Government of India :

(1) 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 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 दिनोंक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

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

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(क) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd floor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad : 380004. in case of appeals other than as mentioned in para-2(i) (a) above.



The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

- (3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की 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 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.

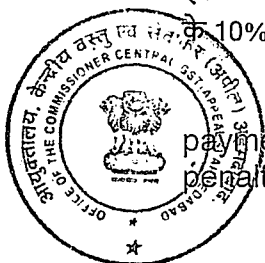
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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 M/s. Ankita Infraproject Pvt. Ltd., 408, 4th Floor, Devraj Mall, Nr. Trimurti Complex, Opp. Haveli Thakkar Bapanagar, Ahmedabad – 382350 (hereinafter referred to as “the appellant”) against Order-in-Original No.43/ADC/MR/2021-22 dated 10.01.2022 issued on 12.01.2022 (hereinafter referred to as “the impugned order”) passed by the Additional Commissioner, Central GST & Central Excise, Ahmedabad North (hereinafter referred to as “the adjudicating authority”). The appellant is holding PAN No.AAMCA5387M.

2. Briefly stated, the facts of the case are that on scrutiny of the data received from CBDT for the F.Y. 2014-15 & F.Y. 2015-16, it was noticed that the appellant had shown service income of Rs.24,03,21,514/- and Rs.9,60,72,582/- under head “Total Amount paid / credited under Section 194C” in Form 26AS, filed by them for the F.Y 2014-15 and F.Y 2015-16, respectively. 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. An inquiry was initiated and vide summons dated 14.08.2020, the appellant was requested to submit copies of Balance Sheet, Profit & Loss Accounts, Income Tax Returns, Form 26AS, Contracts/ Agreements entered into by them with the person for provisions of service, Annual Bank Statement etc. for the F.Y 2014-15 to F.Y 2017-18 (upto June-17).

2.1 The appellant vide letter dated 20.08.2020, submitted the relevant documents. From the documents received, it appeared that the appellant had provided construction services to the main contractor M/s. DRA Ankita JV. The said firm was awarded tender to carry out the work for ‘Under Ground Drainage System’ for the town of Sabarkantha District. The appellant claimed that this work was sub-contracted to them by the main contractor. The appellant, however, could not produce any documentary evidences to establish that the construction activity undertaken by them for ‘Under Ground Drainage System’ is exempted from Service Tax. Therefore, the construction activity undertaken by the appellant was considered taxable under ‘Works Contract Service’ and the service tax was required to be recovered from them.

2.2 A Show Cause Notice No.STC/15-199/OA/2020 dated 30.12.2020 (in short SCN) was issued proposing demand of Service Tax amounting to Rs.1,73,32,147/- for the F.Y 2014-15 to F.Y 2015-16 alongwith interest under proviso of Section 73(1) & Section 75 of the Finance Act, 1994, respectively. Imposition of penalties under Section 70, Section 77(1)(a), Section 77(1)(c) & Section 78 of the Finance Act, 1994 was also proposed. Further, an un-quantified demand for the F.Y. 2017-18 was made under the proviso to Section 73(1) of the Finance Act, 1994.

2.3 The Show Cause Notice was adjudicated vide the impugned order wherein the Service Tax demand amounting to Rs. 1,73,32,147/-was confirmed along with interest. Penalty of Rs.1,73,32,147/- under Section 78 and penalty of Rs. 10,000/- each, under Section 70(1), Section 77(1)(a) and Section 77(1)(c) of the Finance Act, 1994 was also imposed.

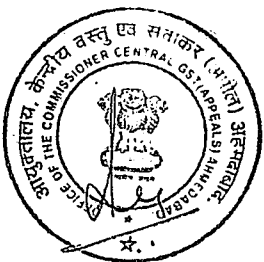
3. Being aggrieved with the impugned order, the appellant preferred the present appeal on the grounds elaborated below:

- M/s. DRA Ankita Joint Venture had filed a tender for ‘Talod & Vadali Underground Drainage System’ under Sabarkantha Package to Gujarat Water Supply & Sewerage Board (GWSSB). Thereafter, a works contract agreement was entered by DRA Ankita Joint Venture with GWSSB for laying sewer collecting system with



allied works pumping machineries, rising main, construction of pumping station etc. Copy of the contract is provided for reference. M/s. DRA Ankita Joint Venture subsequently sub-contracted the above work to the appellant.

- In terms of Sl.No.12 of Mega Exemption Notification No.25/2012 dated 20.06.2012, service provided to a governmental authority is exempted. GWSSB is established under Gujarat Act No.18 of 1979, which ensures proper regulation of water supply and sewerage services in the state of Gujarat- a task entrusted to municipality under Article 243W of the constitution. Thus, DRA Ankita Joint Venture has been providing services to the GWSSB (a Government body) by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal as per Sl.No.12 of Exemption Notification No.25/2012.
- The said work was sub-contracted by DRA Ankita Joint Venture to the appellant on 05.01.2014. When the main work is exempted, the sub-contractor providing services by way of works contract to the main contractor shall also be exempted.
- As the appellant is providing exempted services they are not required to obtain service tax registration or liable to pay service tax. Further, the value of exempted services is not counted in aggregate value while deciding the threshold exemption, hence, the services provided by the appellant shall not be taxable. They placed reliance on Ashok Kumar Mishra – reported at 2018 Tax Pub (ST) 0298 (CESTAT-All).
- The SCN fails to assert classification under a particular head, hence, levy and collection of tax based on specified taxable service have not been considered. The notice is issued without applying legal procedure and mechanical manner. They placed reliance on following case laws:-
 - Brindavan Beverages (P) Ltd – 2007(213) ELT 487(SC)
 - Mahadev Trading Co.-2020-TIOL-1683-HC-AHM-GST
 - Shubham Electricals- 2016(42) STR J312 (Del)
- When the appellant has been providing exempted services they were not required to obtain registration or file ST-3 returns hence suppression of facts cannot be alleged with malafide intention. Reliance placed on Cosmic Dye Chemical & Sunder System Pvt. Ltd.
- SCN issued without following the principle of natural justice as no grounds were established hence should be set-aside in light of the judgment passed in the case of Sahibabad Printers-2020-TIOL-2164-HC-All-GST.
- Savings provisions of Section 174(2) cannot be extended to Service tax as Chapter-V was omitted. Thus, SCN seeking levy of Service Tax u/s 73 of the F.A., 1994 which forms part of Chapter-V, is not maintainable.
- Penalty is not imposable under Section 78 of the Finance Act, 1994 when there is no fraud or suppression involved. Reliance placed on following case laws:-
 - Continental Foundation Jt venture- 2007(216) ELT 177 (SC)
 - Shri Suthan Promoters- 2010-TIOL-623-HC-MAD-ST
 - RAC steels -2010-TIOL-484-CESTAT-MAD



- Appellant is also eligible for the benefit of cum-duty valuation, as the service tax was not charged from the service recipient under the bonafide belief that the service tax is not payable. Maruti Udyog-2002(141)ELT 003 SC; Rampur Engineering-2006(5) STT 386.

4. Personal hearing in the matter was held on 21.12.2022. Shri Gunjan H. Shah, Chartered Accountant, appeared on behalf of the appellant. He reiterated the submissions made in the appeal memorandum. He also stated that he would submit copies of contracts as part of additional written submission.

5. 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 the submissions made at the time of personal hearing. The issue to be decided in the present appeal is as to whether the services rendered by the appellant are eligible for exemption under Mega Exemption Notification No.25/2012-ST dated 20.06.2012 under Serial No. 12(e). Further, whether the service tax demand of Rs.1,73,32,147/- confirmed in the impugned order passed by the adjudicating authority, in the facts and circumstances of the case, is legal and proper or otherwise? The demand pertains to the period F.Y. 2014-15 to 2015-16.

6. It is observed that the appellant is not registered with the department. Further, the entire demand has been raised based on ITR data provided by Income Tax department. I find that the Board vide Instruction dated 26.10.2021 has directed the field formations that while analyzing ITR-TDS data received from Income Tax, a reconciliation statement has to be sought from the taxpayer for the difference and whether the service income earned by them for the corresponding period is attributable to any of the negative list services specified in Section 66D of the Finance Act, 1994 or exempt from payment of Service Tax, due to any reason. 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. The show cause notice based on the difference in ITR-TDS data and service tax returns should be issued only after proper verification of facts. Where such notices have already been issued, the adjudicating authority should pass judicious order after proper appreciation of facts and submission of the noticee.

6.1 On going through Para-6 of the SCN, I find that the appellant had during the inquiry stage submitted documents vide letter dated 20.08.2020, stating that the construction services rendered by them are exempted as the same was rendered to M/s DRA Ankita Joint Venture, the main contractor who has been awarded tender to work for 'Under Ground Drainage System' for town of Sabarkantha District. The notice is, however, silent on the above contention of the appellant as no justification refuting the above contention has been put forth in the notice. Further, the appellant, before the adjudicating authority vide letter dated 01.02.2021, had filed a defence reply wherein they contended that M/s DRA Ankita Joint Venture had entered into a contract with Gujarat Water Supply and Sewage Board for providing and laying sewer collecting system with allied works and this work was subsequently sub-contracted to them. They also provided the contract between M/s DRA Ankita Joint Venture and Executive Engineers, Public Health Works Division, GWSSB, Himatnagar, a government authority, and the contract entered by M/s DRA Ankita Joint Venture with the appellant, sub-contracting the above services. But, the impugned order is silent on the above contention.

6.2 It is observed that the adjudicating authority has confirmed the demand and held that the service rendered by the appellant was taxable and was in the nature of 'Works Contract'. I find that 'Execution of Works Contract' service covers wide range of activities



like erection, commissioning or installation of plant, machinery, equipment or structures, whether pre-fabricated or otherwise, installation of electrical and electronic devices, plumbing, drain laying or other installations for transport of fluids, heating, ventilation or air-conditioning including related pipe work, duct work and sheet metal work, thermal insulation, sound insulation, fire proofing or water proofing, lift and escalator, fire escape staircases or elevators; or construction of a new building or a civil structure or a part thereof, or of a pipeline or conduit, primarily for the purposes of commerce or industry; or construction of a new residential complex or a part thereof; or completion and finishing services, repair, alteration, renovation or restoration of, or similar services, in relation to (b) and (c); or turnkey projects including engineering, procurement and construction or commissioning (EPC) projects. The impugned order is silent under which specific sub-heading does the activity of appellant fall.

6.3 Further, I find that the Works Contract Agreement dated 23.12.2013, entered by M/s. DRA Ankita JV with GWSSB, was for public health work as the nature of work was for providing, supplying, lowering, laying sewer collecting system with allied works pumping machineries, rising main, construction of pumping station. The Tender was for Talod & Vadali 'Underground Drainage System' under Sabarkantha Package. M/s. DRA Ankita JV subsequently vide Works Order dated 05.01.2014, sub-contracted the work of 'Underground Drainage System' under Sabarkantha Package at Talod-Vadali to the appellant. I find that the adjudicating authority has passed the impugned order without proper appreciation of above facts and submission of the appellant. He has merely reproduced the contentions of the appellant without examining and countering the claim of exemptions. Passing an order without justifying any reasons thereof, actually violation of the principles of natural justice and such orders are in category of non-speaking order issued without application of mind.

6.4 Hon'ble Supreme Court has consistently held that giving reasons in support of the conclusions arrived at is an ingredient of the principles of natural justice. Ignoring the submissions of the appellant, as raised in the written statement which are taken on record, as evident from the order and proceed to decide the issue as if no submissions and/or case law in support of the appellant's case was made before it, makes the impugned order a non-speaking order inasmuch as it does not consider the contentions of the appellant as supported by case law. It is of cardinal importance that the adjudicating authority having quasi-judicial powers passes orders with reasons. As observed by the Apex Court in *Siemen Engineering & Mfg. Co. Ltd. v. Union of India*, AIR 1976 SC 1785, that "the rule requiring reasons to be given in support of an order is, like the principle of *audi alteram partem*, a basic principle of natural justice which must inform every quasi judicial process and this rule must be observed in its proper spirit and mere pretence of compliance with it would not satisfy the requirement of law." As a speaking order enables the parties to know the reason why their submissions have been accepted or not accepted. Further, giving of reasons also enable the appellate forum or Courts to appreciate and understand the basis for the adjudicating authority coming to a particular conclusion so as to appropriately deal with a challenge to it.

7. Thus, in view of above discussion, I find that the impugned order passed, being non-speaking order, would not be sustainable in the eyes of law. Therefore, I remand back the case to the adjudicating authority for deciding the case afresh and for passing a speaking order after examination of submission made by the appellant. The appellant is also directed to submit all the relevant documents and details to the adjudicating authority, including those submitted in the appeal proceedings, in support of their contentions, within 15 days to the adjudicating authority. The adjudicating authority shall decide the case afresh on merits and accordingly pass a reasoned order, following the principles of natural justice.



8. In view of above discussion, I remand back the matter back to the adjudicating authority who shall pass the order after examination of the documents and verification of the claim of the appellant.

9. Accordingly, the impugned order is set-aside and appeal filed by the appellant is allowed by way of remand to the adjudicating authority for decision of the case afresh.

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

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

Arun Kumar
 (अखिलेश कुमार) 23rd Dec 2022
 आयुक्त (अपील्स) 62,
 नम.

Date: 12.2022

Attested

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



By RPAD/SPEED POST

To,
 M/s. Ankita Infraproject Pvt. Ltd.,
 408, 4th Floor, Devraj Mall,
 Nr. Trimurti Complex,
 Opp. Haveli Thakkar Bapanagar,
 Ahmedabad – 382350

Appellant

The Additional Commissioner,
 Central Tax, CGST & Central Excise,
 Ahmedabad North
 Ahmedabad

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.