



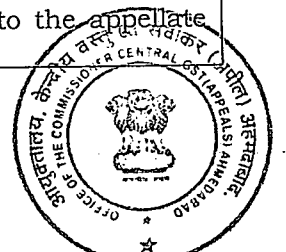
आयुक्तकाकार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
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(क)	फाइल संख्या / File No.	GAPPL/ADC/GSTP/2755/2021-APPEAL / 5404-09
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-CGST-002-APP-ADC-102/2022-23 and 28.11.2022
(ग)	पारित किया गया / Passed By	श्री मिहिर रायका, अपर आयुक्त (अपील) Shri Mihir Rayka, Additional Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	29.11.2022
(ङ)	Arising out of Order-In-Original No. GST/D-VI/O&A/17/Shivalik Satyamev/AM/2021-22 dated 05.10.2021 passed by The Assistant Commissioner, Division - VI (S G Highway West), Ahmedabad North	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Shivalik Satyamev (GSTIN-24ACPF3241L1ZT) 1, Shivalik Satyamev Building, Near Reliance Petrol Pump, Ambli, Bopal, Ahmedabad, Gujarat-380058

(A)	इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी /प्राधिकरण के समक्ष अपील दायर कर सकता है। Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.
(i)	National Bench or Regional Bench of Appellate Tribunal framed under GST Act/CGST Act in the cases where one of the issues involved relates to place of supply as per Section 109(5) of CGST Act, 2017.
(ii)	State Bench or Area Bench of Appellate Tribunal framed under GST Act/CGST Act other than as mentioned in para- (A)(i) above in terms of Section 109(7) of CGST Act, 2017
(iii)	Appeal to the Appellate Tribunal shall be filed as prescribed under Rule 110 of CGST Rules, 2017 and shall be accompanied with a fee of Rs. One Thousand for every Rs. One Lakh of Tax or Input Tax Credit involved or the difference in Tax or Input Tax Credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of Rs. Twenty-Five Thousand.
(B)	Appeal under Section 112(1) of CGST Act, 2017 to Appellate Tribunal shall be filed along with relevant documents either electronically or as may be notified by the Registrar, Appellate Tribunal in FORM GST APL-05, on common portal as prescribed under Rule 110 of CGST Rules, 2017, and shall be accompanied by a copy of the order appealed against within seven days of filing FORM GST APL-05 online.
(i)	Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying – (i) Full amount of Tax, Interest, Fine, Fee and Penalty arising from the impugned order, as is admitted/accepted by the appellant; and (ii) A sum equal to twenty five per cent of the remaining amount of Tax in dispute, in addition to the amount paid under Section 107(6) of CGST Act, 2017, arising from the said order, in relation to which the appeal has been filed.
(ii)	The Central Goods & Service Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019 has provided that the appeal to tribunal can be made within three months from the date of communication of Order or date on which the President or the State President, as the case may be, of the Appellate Tribunal enters office, whichever is later.
(C)	उच्च अपीलीय प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट www.cbic.gov.in को देख सकते हैं। For elaborate, detailed and latest provisions relating to filing of appeal to the appellate authority, the appellant may refer to the website www.cbic.gov.in .



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ORDER-IN-APPEAL**Brief Facts of the case:**

M/s. Shivalik Satyamev, 1, Shivalik Styamev Building, Near Reliance Petrol Pump, Ambli, Bopal, Ahmedabad, Gujarat, 380058 (hereinafter referred as 'Appellant') has filed the present appeal against Order No. GST/D-VI/O&A/17/SHIVALIK SATYAM/AM/2021-22, dated 05.10.2021 (hereinafter referred as 'impugned order') passed by the Assistant Commissioner, CGST & C. Ex., Division-VI, Ahmedabad-North Commissionerate (hereinafter referred as 'the adjudicating authority').

2. Briefly stated the facts of the case is that the 'Appellant' is holding GST Registration - GSTIN No. 24ACPFS3241L1ZT has filed the present appeal on 17.12.2021. During the course of verification of TRAN-1, it was observed that the 'Appellant' had taken credit in Table No.7(a) of TRAN-1 on the inputs contained in their finished goods or semi-finished goods (i.e. building under development) held in stock on the appointed day. Same was not found to be admissible as a building under construction being attached to earth cannot be called "goods" in terms of definition as per Section 2(52) and in terms of various case laws under erstwhile Central Excise Act, 1944. The condition no. (v) as mentioned in the Section 140(3) had also not found to be fulfilled. The registered person who is eligible for any abatement under CGST Act cannot claim such credit hence the transitional credit was not admissible. DRC-01A, dated 23.06.2021 and subsequently Show Cause Notice dated 23.07.2021 were accordingly issued to the appellant. The appellant had reversed such inadmissible credit of Rs.10,95,598/- vide GST-DRC-03 vide Debit Entry No.DI2407210146796, dated 12.07.2021 however interest and penalty were not paid. The adjudicating authority vide impugned order has confirmed the said demand of wrongly availed Cenvat Credit of Rs.10,95,598/- under provisions of Section 73 of the CGST Act, 2017 read with Rule 121 of the CGST Rules, 2017. The adjudicating authority vide impugned order has also confirmed the demand of interest under Section 50 of the CGST Act, 2017 and imposed penalty of Rs.1,09,560/- in terms of Section 122 read with Section 73 of the CGST Act, 2017.

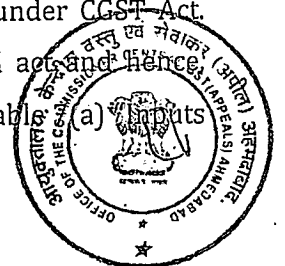
3. Being aggrieved with the *impugned order* the *appellant* has filed the present appeal on 17.12.2021, wherein they stated that:-

1. the transitional provision enables a person to avail Input Tax Credit in respect of stock held on appointed day by certain registered persons under the GST Law on fulfillment of certain conditions and procedures. As per Section 140(3) of CGST Act, 2017, the following persons shall be entitled to take credit of eligible duties and taxes on the date stock and inputs contained in semi-finished or finished goods held in stock on which this provision is made effective:-



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- i. Not liable to be registered under the earlier law, or
 - ii. Was engaged in the manufacture of exempted goods, or
 - iii. Was engaged in the provision of exempted goods, or
 - iv. Was providing works contract service and was availing the benefit of Notification No.26/2012-Service Tax dated 20.06.2012, or
 - v. A first stage dealer or a second stage dealer or registered importer or a depot of a manufacturer.
2. Appellant is covered under point no. (iv) of the above as he has providing works contract service and was availing the benefit of Notification No.26/2012-Service Tax dated 20.06.2012.
 3. Further, as per Section 140(3) of CGST Act, 2017, the input tax credit shall be allowed to the aforesaid taxable persons subject to the following conditions :-
 - (i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;
 - (ii) he is eligible for input tax credit on such inputs under this Act;
 - (iii) he is in possession of invoice or other prescribed documents evidencing payment of duty under the earlier law in respect of such inputs;
 - (iv) which were issued not earlier than twelve months immediately preceding the day on which these provisions come into effect ; and
 - (v) the supplier of services is not eligible for any abatement under this Act :
 4. they have credit of Rs. 10,95,598/- on inputs held in semi-finished goods (i.e. Building under development), on which the CENVAT was not available in the Service Tax regime on the appointed day.
 5. Under Section 2(59) of CGST Act, 2017 "input" means *"any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business"*; And under Section 2(52) of CGST Act, 2017 "Goods" means *"every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply"*.
 6. Appellant has the semi finished structures which are yet to be sold or pending for registration as on 01.07.2017 and hence these are generally considered as closing work in progress (i.e. Semi-finished goods) in the books of accounts . Once it gets fully constructed, it will be considered as Immovable Property.
 7. Further, order alleged that the appellant is eligible for abatement under CGST Act. However, appellant has not claimed any abatement under the said act and hence appellant has availed credit through filing of Form TRAN-01 under Table (a) Inputs



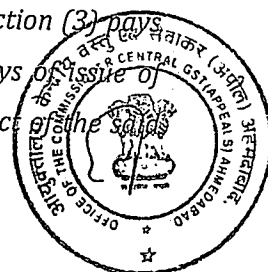
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held in stock", hence, the appellant believes the said Input Tax Credit is eligible and has availed such Input Tax Credit by filling the For TRAN-1. However, in order to purchase the peace of mind appellant has reversed such input Tax Credit through debiting the Electronic Credit Ledger.

8. With respect to interest amount of Rs.7,54,252/- ; according to Section 50(1) of CGST Act, 2017 interest liability shall be discharged on net tax liability to be paid in cash. The said Section is reproduced as under:-

(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council :
9. Appellant has reversed the said input Tax Credit of Rs.10,95,598/- through utilizing balance of Electronic Credit Ledger in the above mentioned DRC-03 and hence, not required to pay interest amount of Rs.7,54,252/- .
10. Although "Interest" has not been defined in GST law or in erstwhile laws, there are various case laws which holds good to the meaning of interest. It was held in Pratibha Processors Vs. Union of India. AIR 1997 SC 138 that interest is compensatory in character and is imposed on an assessee who has withheld payment of any tax as and when it is due and payable. They have sufficient amount of input tax credit lying in the Electronic Credit Ledger which is itself means is has not withheld any tax.
11. Further, the intention of Appellant is not to evade the tax of the Government as the Appellant has maintained the balance of ITC availed through TRAN-1 of Rs.10,95,598/- or even more than that throughout the period from its availment till the reversal through DRC-03 in its Electronic Credit Ledger and hence not required to pay interest on the same.
12. Also , with respect to penalty amount of Rs.1,09,560/- ; according to Section 73(8) of CGST Act, 2017, if appellant paid tax alongwith interest payable under Section 50 as mentioned in the show cause notice within 30 days of issue of notice, no penalty shall be payable. The said section is reproduced as under:-

(8) Where any person chargeable with tax under sub-section (1) or sub-section (3) pays the said tax along with interest payable under section 50 within thirty days of the issue of show cause notice, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.



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13. This clearly means that where the appellant makes the payment of Tax within 30 days of issuance of Notice/ statement and intimates the proper officer of such payment in FORM GST DRC-03 , the proper officer shall issue an order in FORM GST DRC-05 concluding the proceedings in respect of the said notice and subsequently no penalty shall be payable.
14. As appellant has paid Tax and not required to pay interest due to above submission within the prescribed time limit as mentioned in Section 73(8) of CGST Act, 2017 through DRC-03, there is no requirement to pay penalty.
15. Hence, appellant is not required to pay interest and penalty on reversal of Input tax Credit.

In view of the above submission the appellant prayed to set aside the demand confirmed alongwith interest and penalty as the intention of appellant was not to evade tax.

4. Personal Hearing in the matter was held on 08.09.2022 wherein Shri Rashmin Vaja, Chartered Accountant, appeared virtually on behalf of the 'Appellant' as authorized representative. During P.H. he has reiterated the submissions made till date and informed that they want to give additional submission, which was approved and 3 working days period was granted.

5. Accordingly, the appellant has submitted the additional written submission on 14.09.2022 wherein they stated that :-

Interest liability.

- With respect to demand of interest amount of Rs.7,54,252/- according to Section 50(1) of CGST Act, 2017 interest liability shall be discharged on net tax liability to be paid in cash. The said Section is reproduced as under :-

(1) Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council :

- The TRAN credit is reversed through balance of ITC available in Electronic Credit Ledger . Section 50(3) of CGST Act, 2017 shall be referred for the same :-

(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate, not



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exceeding twenty-four per cent as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed.

- Rule 88 B prescribes the manner to calculate the said interest. Relevant extract is reproduced below :-

(3) In case, where interest is payable on the amount of input tax credit wrongly availed and utilised in accordance with sub-section (3) of section 50, the interest shall be calculated on the amount of input tax credit wrongly availed and utilised, for the period starting from the date of utilisation of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount, at such rate as may be notified under said sub-section (3) of section 50.

Explanation. — For the purposes of this sub-rule, -

- (1) input tax credit wrongly availed shall be construed to have been utilised, when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, and the extent of such utilisation of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.
 - (2) the date of utilisation of such input tax credit shall be taken to be, -
 - (a) the date, on which the return is due to be furnished under section 39 or the actual date of filing of the said return, whichever is earlier, if the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, on account of payment of tax through the said return; or
 - (b) the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, in all other cases.]
- The above provisions were introduced retrospectively vide Section 116 of Finance Act, 2022 and Notification No. 09/2022- CT, dated 05.07.2022.
- Appellant has reversed the said input tax credit of Rs. 10,95,598/- through utilizing balance of Electronic Credit Ledger in the above mentioned DRC-03, and hence not required to pay interest amount of Rs.7,54,252/- as there was sufficient balance in the Electronic Credit Ledger.

Penalty liability.

- With respect to penalty amount of Rs.1,09,560/- ; according to Section 73(8) of CGST Act, 2017 , if appellant paid tax alongwith interest payable under



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mentioned in the show cause notice within 30 days of issue of notice, no penalty shall be payable. The said section is reproduced as under :-

Where any person chargeable with tax under sub-section (1) or sub-section (3) pays the said tax along with interest payable under section 50 within thirty days of issue of show cause notice, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.

- This clearly means that where the appellant makes the payment of Tax within 30 days of issuance of Notice intimated the officer of such payment in FORM GST DRC-03, the proper officer shall issue an order in FORM GST DRC-05 concluding the proceedings in respect of the said notice and subsequently no penalty shall be payable.
- Hence, appellant is not required to pay interest on the reversal of Input Tax Credit availed through TRAN-01.

Discussion and findings:

6(i). I have carefully gone through the facts of the case, grounds of appeal, submissions made by the 'Appellant' in the Appeals Memorandum as well as through additional submission and documents available on record. I find that the appellant had taken credit of Rs.10,95,598/- against inputs contained in their finished goods or semi finished goods (i.e. their building under development) held in stock on the appointed day in Table No.7(a) of TRAN-1, on which the CENVAT credit was not available in the Service Tax regime. The said credit was denied on the grounds that the building under construction being attached to earth cannot be called "goods" in terms of definition as per Section 2(52) and in terms of case laws under erstwhile Central Excise Act, 1944. Also the condition no. (v) as mentioned under Section 140(3) had also not been fulfilled. Therefore, the adjudicating authority found the said transitional credit of inputs already used in construction and contained in WIP as on 30.06.2017 as inadmissible. Therefore, the adjudicating authority vide impugned order has confirmed the demand of wrongly availed credit of Rs.12,91,188/- against inputs contained in their finished goods or semi finished goods and appropriated the amount so paid by the appellant. I find that the adjudicating authority has confirmed the demand of interest and also imposed penalty of Rs.1,09,560/- Accordingly, the appellant has also preferred the present appeal on this issue.

6(ii). In this case, the transitional credit of Rs.10,95,598/- availed by the appellant on inputs contained in semi-finished or finished goods held in stock on the appointed day was held inadmissible and ordered for recovery. I find that transitional credit availed by the appellant was held inadmissible under Section 140 (3) of CGST Act, 2017. For better appreciation of facts, refer to Section 140 (3) of CGST Act, 2017 as under:



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Section 140 (3) of CGST Act, 2017:-

A registered person, who was not liable to be registered under the existing law, or who was engaged in the manufacture of exempted goods or provision of exempted services, or who was providing works contract service and was availing of the benefit of Notification No. 26/2012-Service Tax, dated the 20th June, 2012 or a first stage dealer or a second stage dealer or a registered importer or a depot of a manufacturer, shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to] the following conditions, namely:-

- (i) *such inputs or goods are used or intended to be used for making taxable supplies under this Act;*
- (ii) *the said registered person is eligible for input tax credit on such inputs under this Act;*
- (iii) *the said registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of such inputs;*
- (iv) *such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day; and (v) the supplier of services is not eligible for any abatement under this Act;*
- (v) *the supplier of services is not eligible for any abatement under this Act :*

6(iii). I further refer the letter F.No.381/274/2017, dated 27-2-2018 issued by Directorate General of Audit, New Delhi. I find that said letter was issued in a case of M/s. ABC wherein it was noticed that during audit the said assessee has taken transitional credit of inputs (bricks, TMT bars and rods, cement etc) held in stock as on 30-6-2017 as well as on inputs contained in their building under development. The DG (Audit), referring to the provisions of Section 140 (3) of CGST Act, 2017 clarified as under;

As per Section 2 (59) of the said Act, 'inputs' means any goods other than capital goods used or intended to be used by a supplier in course of furtherance of business. As per Section 2 (52) of the said Act, ' Goods' means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply. M/s. ABC referred to Section 140 (3) of the CGST Act, 2017 and submitted that they availed the credit of Rs.59.24 lakh in Tran 1 against the inputs contained in their finished goods or semi finished goods (i.e. their buildings under development) held in stock on the appointed day. The contention of the assessee does not appear to be correct as a building under construction being attached to earth cannot be called 'goods' in terms of definition as per Section 2 (52) mentioned above and in terms of



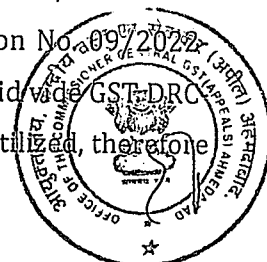
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various case laws under erstwhile Central Excise Act, 1944. Therefore it is appears that in the case of building construction, the transitional credit of inputs already used in construction and contained in WIP as on 30-6-2017 is not admissible.

6(iv). In view of above, I find that the provisions of Section 140 (3) of CGST Act, 2017 allows transitional credit of inputs contained in semi-finished and finished goods in stock as on appointed day only to the specified class of persons. However, clarification issued by DG (Audit) categorically rules out transitional credit of inputs already used in construction of building in stock and contained in work in progress as on 30-6-2017 on the ground that such buildings does not fall under the definition of 'goods' given under Section 2 (52) of CGST Act, 2017 under which 'goods' is defined to mean only movable property.

6(v). Concurrent reading of Section 140(3) of CGST Act, 2017, Section 2(52) of CGST Act, 2017 and clarification issued by DG (Audit) leads that, the term 'goods' given under Section 140 (3) of CGST Act, 2017 means every kind of movable property. Therefore, to qualify for availing transitional credit of eligible duties of input contained in semi-finished or finished 'goods' in terms of Section 140(3), such goods ought to be movable goods. I find that in this case, transitional credit of Rs.10,95,598/- was availed on inputs already used in such buildings/ structures and contained in under construction buildings/structures (work in progress). Such buildings/structures are undoubtedly immovable goods. Since Section 140(3) read with Section 2(52) allows transitional credit only on inputs used finished/semi-finished goods of movable nature, I find that transitional credit of Rs.10,95,598/- availed on inputs used in such buildings/structures is not admissible. I further find that the registered person who is eligible for any abatement under CGST Act cannot claim the credit under reference in view of the condition (v) of Section 140(3) of CGST Act, 2017. Therefore, I do not find any infirmity in the findings of the adjudicating authority disallowing and ordering recovery of transitional credit availed on inputs used in such under-construction buildings / structures in stock as on 30-6-2017.

6(vi). On carefully going through the submissions of appellant I find that on being pointed out the credit of inputs used into finished/semi-finished goods of Rs.10,95,598/- was reversed by the appellant. I further find that the appellant has not utilized the said credit inputs used into finished/semi-finished goods and the same were lying unutilized till they reversed the same. The appellant has contended that interest is levied only on "ineligible ITC availed and utilized" and not on "ineligible ITC availed" and referred to the amendment of Section 50 of CGST Act, 2017 done through Section 110 of Finance Bill 2022, which was notified through Notification No. 09/2022 Central Tax dated 05.07.2022. They also contended that as tax has already been paid vide GST-DRC 03 dated 12.07.2021 and interest is not payable on the ITC as the same was not utilized, therefore penalty of Rs.1,09,560/- will also not be applicable.



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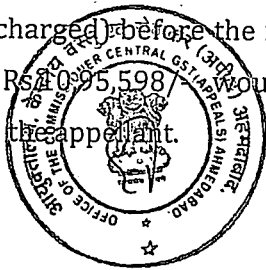
6 (vii). Considering the foregoing facts, I hereby referred the provisions of Section 50 (3) of the CGST Act, 2017, the same is as under:-

SECTION 50 (3) :- Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent, as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed.]

[As per Section 110 of the Finance Bill, 2022 this amendment has been with effect from 1st July, 2017, which has been notified vide Notification No. 09/2022-Central Tax, dated 05.07.2022.]

In view of above, it is abundantly clear that interest is leviable only if the Input Tax Credit has been wrongly availed and utilized. In the present matter, the appellant availed the ITC in the Electronic Credit Ledger through TRAN-1 but have not utilized the same till 12.07.2021 i.e. the date of reversal of the said Input Tax Credits in respect of inputs used in finished/semi-finished goods. Further, I find that the balance of CGST in Electronic Credit ledger was more than the reversal amount for the period when TRAN-1 was filed i.e. on 24.10.2017 till the date of reversal i.e. 12.07.2021. I find that the adjudicating authority has also not alleged at any point of time that the said wrongly availed credit of inputs used in finished/semi-finished goods was ever utilized. Therefore, I find that interest is not leviable in the present case.


6(viii). The appellant has transited credit of Rs.10,95,598/- taken on inputs used in semi-finished / finished goods on 24.10.2017. Directorate General of Audit, CBIC, New Delhi vide letter F.No.381/274/2017 clarified on dated 27-2-2018 that in the case of building construction, the transitional credit of inputs already used in construction and contained in WIP as on 30-6-2017 is not admissible. Later, the appellant has paid the disputed credit Rs.10,95,598/- taken on inputs used in semi-finished / finished goods [(i.e. building under development)]. Therefore, in the above circumstances, I am not in agreement with the adjudicating authority's findings of contravention of provisions under Section 140 of CGST Act as ground for imposing penalty in this case under Section 122 readwith Section 73 of CGST Act. I find that it is improper to penalize a tax payer once he has positively responded with payment of such dues prior to issue of show cause notice. Further, I find that in terms of Section 73(5) & 73(8) of CGST Act, 2017 when tax/duty is discharged with interest (in the present case interest is not charged) before the issuance of SCN, imposing penalty in the case of reversal of the credit of Rs.10,95,598/- would not be sustainable. Hence, I find that penalty is also not imposable upon the appellant.



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7. In view of the above discussions, I upheld the impugned order confirming the demand of Rs.10,95,598/-. However, I set aside the demand of interest and penalty imposed by the adjudicating authority. The impugned order is modified to the above extent. Hence, the appeal is partially allowed and partially rejected.

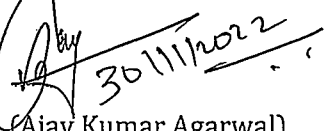
8. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the *appellant* stands disposed of in above terms.

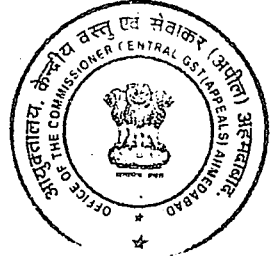

(Mihir Rayka)

Additional Commissioner (Appeals)

Date: 24.11.2022

Attested


(Ajay Kumar Agarwal)
Superintendent (Appeals)
Central Tax,
Ahmedabad.



By R.P.A.D.

To,
M/s. Shivalik Satyamev,
1, Shivalik Styamev Building,
Near Reliance Petrol Pump,
Ambli, Bopal, Ahmedabad,
Gujarat, 380058

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C. Ex., Appeals, Ahmedabad.
3. The Commissioner, CGST & C. Ex., Ahmedabad-North.
4. The Additional Commissioner, Central Tax (System), Ahmedabad-North.
5. The Deputy/Assistant Commissioner, CGST & C. Ex, Division-VI, Ahmedabad-North.
6. Guard File.
7. P.A. File

