



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

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DIN- 20221264SW0000222C7D

रजिस्टर्ड डाक ए.डी. द्वारा

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फाइल संख्या : File No : GAPPL/ADC/GSTP/2196/2022 -APPEAL

62-88

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अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-002-APP-ADC-121/2022-23

दिनांक Date : 23-12-2022 जारी करने की तारीख Date of Issue : 23-12-2022

श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)

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Arising out of Order-in-Original No. 62/AC/DEMAND/22-23 DT. 17.06.2022 issued by Assistant Commissioner, CGST & CX, Division-I, Ahmedabad North

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अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
M/s. Zen Airtech Private Limited, CM-14, GIDC Estate,
Siddheshwari Estate, Naroda, Ahmedabad-382170

(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 .



:: ORDER-IN-APPEAL ::

BRIEF FACTS OF THE CASE :-

M/s. Zen Airtech Private Limited , CM-14, GIDC Estate, Siddheshwari Estate, Naroda, Ahmedabad - 382170 (herein after also referred to as the 'appellant'), holding GSTIN 24AAACZ2323E1ZT, has filed the present appeal against the Order-in-Original No. 62/AC/DEMAND/22-23 dated 17.06.2022/20.06.2022 (herein after referred to as the 'impugned order') passed by the Assistant Commissioner, CGST & C.Ex, Division-I [Naroda], Ahmedabad-North Commissionerate (herein after referred to as the 'adjudicating authority').

2. The facts leading to this case are that the officers from the Directorate General of Goods and Services Tax Intelligence, Ahmedabad Zonal Unit [AZU], Ahmedabad (hereinafter referred to as 'DGGI') visited the factory premises of the *Appellant* on 09.12.2019 and it was found that they have not filed their GSTR-1 and GSTR-3B Returns for the period from June, 2019 to November, 2019 and thereby failed to file stipulated returns on time and also failed to deposit the tax collected to the government. On initiation of the inquiry the appellant has filed the required GST returns and has paid Rs. 64,40,561/- towards the tax liability alongwith interest of Rs. 1,25,858/-.

3. The DGGI has issued the Show Cause Notice F.No.DGGI/AZU/Gr.-C/36-16//2021-22, dated 18.06.2021 alleging that the appellant had not discharged their liability of GST and had not filed GSTR-1 and GSTR-3B returns for the period from June, 2019 to November, 2019; that the appellant had collected GST amount from their clients but did not deposit the same to Government exchequer during the period from June, 2019 to November, 2019 and that the appellant had discharged their GST liability for the said period and filed all pending GST Returns for June, 2019 to November, 2019 after initiation of inquiry. The said Show Cause Notice proposed to demand and recover GST of Rs. 64,40,561/- (Rs. 6,50,137/- CGST + Rs. 6,50,137/- SGST + Rs. 51,40,287/- IGST) under Section 74(1) read with Section 76(1) of the Central Goods and Services Tax Act, 2017 / the Gujarat Goods and Services Tax Act, 2017 (herein after referred to as the 'CGST Act, 2017 / GGST Act, 2017' and collectively as the 'GST Acts, 2017') read with Section 20 of the Integrated Goods and Services Tax Act, 2017 (herein after referred to as the 'IGST Act, 2017'); to appropriate the GST of Rs. 64,40,561/- (Rs. 6,50,137/- CGST + Rs. 6,50,137/- SGST + Rs. 51,40,287/- IGST) paid by the appellant; to demand interest on the



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amount of Rs. 64,40,561/- (Rs. 6,50,137/- CGST + Rs. 6,50,137/- SGST + Rs. 51,40,287/- IGST) under Section 50 of the GST Acts, 2017 read with Section 20 of the IGST Act, 2017; to appropriate interest of Rs. 1,25,858/- already paid by the appellant against the liability of interest; and to impose penalty under Section 74, 76, 122(1)(iii) and 122(2)(b) of the GST Acts, 2017 read with Section 20 of the IGST Act, 2017.

4. *The Adjudicating Authority* vide Order-in-Original No.62/AC/DEMAND/22-23; dated 17.06.2022 / 20.06.2022 :-

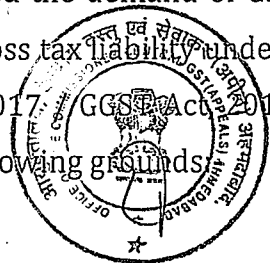
(a) confirmed the demand of GST of Rs. 64,40,561/- (Rs. 6,50,137/- CGST + Rs. 6,50,137/- SGST + Rs. 51,40,287/- IGST) for the period from June, 2019 to November, 2019 under Section 74(1) read with Section 76(1) of the GST Acts, 2017 read with Section 20 of the IGST Act, 2017 and ordered appropriation of the same against payment made under Part-A of DRC-01A submitted on 27.05.2021;

(b) confirmed the demand of applicable interest @ 18% amounting to Rs.2,76,460/- and appropriated Rs.1,25,858/- against outstanding liability and ordered for recovery of remaining interest amounting to Rs.1,50,601/- under Section 50 of the GST Acts, 2017 read with Section 20 of the IGST Act, 2017;

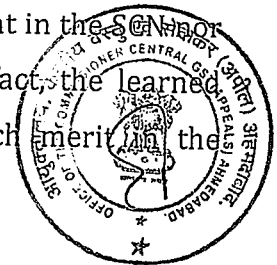
(c) imposed penalty of Rs. 64,40,561/- under Section 74 of the GST Acts, 2017 read with Section 20 of the IGST Act, 2017 and Section 122 of the CGST Act, 2017;

(d) did not proposed penalty under Section 76 of the GST Acts, 2017.

5. Aggrieved by the aforesaid Order-in-Original, the appellant has filed the present appeal on 01.08.2022, wherein the appellant has submitted that it had self-assessed and paid the GST for June, 2019 to November, 2019 along with interest on net tax liability payable through cash ledger, as per proviso to Section 50(1) of the CGST Act, 2017 / GGST Act, 2017, and filed the required returns, with applicable late fee, by 30.12.2019, therefore, they are not disputing the payment of GST made by them for June, 2019 to November, 2019 along with interest already paid on net tax liability basis. However, the *Appellant* is aggrieved by the impugned order in so far as it has confirmed the demand of GST under Section 74 read with Section 76, demanded the interest on gross tax liability under Section 50 and imposed penalty under Section 74 of the CGST Act, 2017 / GGST Act, 2017. In the appeal memo, the appellant has *inter-alia contended* on the following grounds:



- (a) Section 74 is not applicable in their case in as much as the notice under Section 74 of the GST Acts, 2017 can be issued only in the case of non-payment or short payment of tax, erroneous refund or wrong availment or utilization of input tax credit by reason of (i) fraud; or (ii) any wilful-misstatement; or (iii) suppression of facts to evade tax. As the present case is not pertaining to non-payment or short payment of GST but it only pertains to delayed payment of GST, which was paid by the Appellant on its own, much before the issuance of Form GST DRC-01 dated 27.05.2021 or the Demand cum Show Cause Notice dated 18.06.2021, therefore, no Demand cum Show Cause Notice should have been issued under Section 74 of the GST Acts, 2017.
- (b) The words "suppression of facts" used in Section 74 of the GST Acts, 2017 are immediately followed by the words "to evade tax", therefore, mere "suppression of facts" is not enough to invoke the provisions of Section 74 of the GST Acts, 2017. It is only when "suppression of facts" is "to evade tax" that the provisions of Section 74 of the GST Acts, 2017 can be invoked. The appellant had made supplies under cover of invoices after self-assessment and GST payable on such supplies had been mentioned in the invoices and details thereof were entered in the books of accounts maintained by it. The Appellant had issued E-Way Bills, wherever applicable, in respect of supplies made by it, by uploading the required details on the common portal.
- (c) The enquiry against the Appellant was for non-filing of Returns and non-payment of GST, rather delayed filing of Returns and delayed payment of GST, and even the enquiry against the Appellant was not for evasion of tax. The Appellant, on its own, had paid applicable GST on self-assessment basis and interest for delayed payment of GST and had filed GST Returns from June, 2019 to November, 2019, on different dates between 11.12.2019 and 30.12.2019. Therefore, there had been neither suppression of facts nor evasion of tax in this case.
- (d) This case is not one of collecting GST from clients but not depositing with the Government in as much as neither such evidence has been brought in the SCN nor such evidence has been discussed in the impugned order. In fact, the learned Adjudicating Authority himself has held that he did not much merit in the



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allegation that M/s. Zen had collected tax and failed to deposit to the Govt. Exchequer hence he did not propose penalty under Section 76.

- (e) The interest of Rs.1,25,858/- on delayed payment of GST has already been paid in accordance with the proviso to Section 50(1) of the GST Acts, 2017. The present case is not covered under Section 74 of the GST Acts, 2017.
- (f) As Section 74 of the GST Acts, 2017 is not applicable in the present case, therefore, penalty imposed under Section 74 of the GST Acts, 2017 is not just and legal. They relied on the judgement of the Hon'ble Karnataka High Court, in the case of CCE & ST, LTU, Bangalore Versus Adecco Flexione Workforce Solutions Ltd. [2012 (26) STR 3 (Kar.)].
- (g) As the due date for filing Form GSTR-1 Return for November, 2019 was 11th December, 2019 and due date for filing Form GSTR-3B Return was 20th December, 2019, therefore, raising demand of GST for November, 2019 along with interest on gross liability and imposing penalty under Section 74 of the GST Acts, 2017 equal to the tax amount for November, 2019 is wholly unjustified and illegal

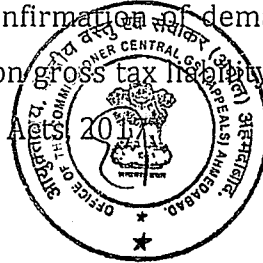
PERSONAL HEARING :-

6. Personal Hearing in this case was held on 07.12.2022, wherein Shri Natwarlal K. Panchal, Director of appellant company & Shri Alpesh Kumar Kabra, GST Practitioner, on behalf of the appellant, appeared in person and reiterated the submissions made in appeal memo.

DISCUSSION AND FINDINGS:-

7. I have carefully gone through the facts of the case available on records and submissions made by the *appellant* in the appeal memo as well as during the course of personal hearing.

8. The appellant is not disputing the payment of the GST made by them for the period from June, 2019 to November, 2019 along with interest already paid on net tax liability basis. The appellant has however challenged the confirmation of demand of GST under Section 74 read with Section 76, demand of interest on gross tax liability under Section 50 and imposition of penalty under Section 74 of the GST Act, 2017.



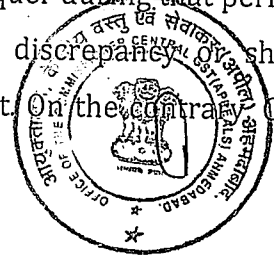
9. The impugned order has been passed by taking into consideration the allegation in the show cause notice of evasion of tax by the appellant, which they allegedly collected but not deposited to the Government exchequer.

10.1 The appellant has contended that the present case is not pertaining to non-payment or short payment of GST but it only pertains to delayed payment of GST, which was paid by the Appellant on its own, therefore Section 74 of the GST Acts, 2017 is not applicable. It has also been contended that the words "suppression of facts" used in Section 74 of the GST Acts, 2017 are immediately followed by the words "to evade tax", therefore provisions of Section 74 of the GST Acts, 2017 can be invoked only when "suppression of facts" is "to evade tax". It has been contended by the appellant that there has neither been "suppression of facts" nor "evasion of tax", therefore Section 74 of the GST Acts, 2017 is not applicable.

10.2 The meaning of expression 'suppression' has been given in Explanation 2 of Section 74 of the GST Acts, 2017 as follows –

"For the purposes of this Act, the expression "suppression" shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer."

10.3 The first part of the Explanation 2 of Section 74 of the GST Acts, 2017 refers to non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under the Act or the rules made thereunder. This part pertains to non-declaration of facts or information in return etc. furnished under the GST Acts, 2017 or rules made thereunder. There is no allegation in the show cause notice or findings in the impugned order that the appellant has not declared facts or information in the returns etc. furnished under the GST Acts, 2017. In fact, the present case pertains to non-furnishing of returns rather than non-declaration of facts or information in returns furnished. It is on record that the enquiry against the appellant was initiated for non-filing of GSTR-1 M and GSTR3B for the period from June, 2019 to November, 2019 and for non-payment of GST to Government exchequer during that period. Once the returns were furnished on self-assessment basis, no discrepancy or short payment / non payment of tax has been noticed by the department. On the contrary GST



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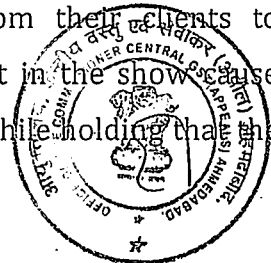
liability has been considered in the show cause notice as well as in the impugned order what has been self-assessed and already paid by the appellant.

10.4 The second part of the Explanation 2 of Section 74 of the GST Acts, 2017 refers to failure to furnish any information on being asked for, in writing, by the proper officer. In the present case, the appellant, vide letter dated 09.12.2019 had not only provided the required documents (Sales ledger, purchase ledger etc.) from June, 2019 to November, 2019 to the officers at the time of the visit of officer of DGGI to the appellant's premises on 09.12.2019, but also on its own informed that they had not filed GST Returns from June, 2019 onwards which would be filed and all GST liabilities with interest would be discharged by them. The appellant had paid GST and furnished Form GSTR-3B from June, 2019 to November, 2019 by 30.12.2019. As submitted by the appellant, the very first communication from the department, after payment of GST for June, 2019 to November, 2019 was in the form of GST DRC-01A dated 27.05.2021. Thus, there has been no failure on the part of *the appellant* to furnish any information on being asked for, in writing, by the proper officer.

10.5 It is also not disputed that all the supplies were made by the appellant under cover of invoices, wherein self-assessed GST payable was shown; all such invoices were duly accounted for in the books of accounts maintained by the appellant; the details of such invoices were reflected in the sales ledger provided vide letter dated 09.12.2019 to the officers of DGGI / department; and E-way bills, wherever applicable, were also issued in respect of those supplies, by uploading the required details on the common portal.

10.6 Therefore, taking all these peculiar facts of the case into consideration, I am of the view that the present one is not a case of 'suppression of facts' much less 'to evade tax', therefore invocation of Section 74 of the GST Acts, 2017 read with Section 20 of the IGST Act, 2017 for confirmation of demand of GST already paid through returns for June, 2019 to November, 2019 filed by the appellant, is not found justifiable and sustainable.

11.1 The appellant has contended that though it had been held in the impugned order that the appellant had not deposited the GST duty received from their clients to Government exchequer, neither any such evidence has been brought in the show cause notice nor such evidence has been discussed in the impugned order while holding that the appellant had collected GST from its customers.



11.2 I find that as rightly pointed out by the appellant; the impugned order contains contradictory findings with respect to allegation of collection of tax by the appellant but failure to deposit the same to the Government exchequer. Though it has been mentioned at several places in 'discussion and findings' portion of the impugned order that the appellant had collected but not paid GST to Government exchequer, it has categorically been mentioned at the last line of Para 30 of the impugned order as follows:-

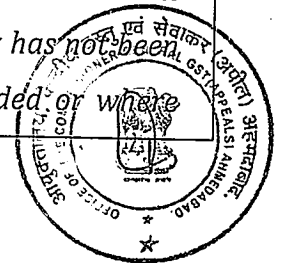
"30.... I do not much merit in the allegation that M/s. Zen had collected tax and failed to deposit to the Govt. Exchequer, hence I do not propose penalty under Section 76."

At the operative portion of the impugned order (Para 31(vi) of the impugned order), the adjudicating authority has ordered that – *"I do not propose penalty under Section 76 of the CGST Act, 2017 read with Section 76 of the Gujarat GST Act, 2017"*.

11.3 In view of this clear findings by the adjudicating authority in the impugned order, I hold that the allegation of collection of tax by the appellant and not depositing the same to the Government Exchequer cannot be sustained.

11.4 I further find that the Central Board of Indirect Taxes & Customs (CBIC), vide Circular No. 76/50/2018-GST, dated 31.12.2018, has already clarified the issue of imposition of penalty in cases where the return in Form GSTR-3B has been filed after the due date of filing such return and where self-assessed tax or any amount collected as tax has not been paid. In the said Circular, it has been clarified as follows-

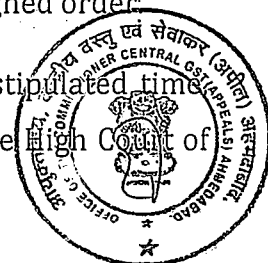
Sl. No.	Issue	Clarification
2	Whether penalty in accordance with section 73(11) of the CGST Act should be levied in cases where the return in FORM GSTR-3B has been filed after the due date of filing such return?	<p>1. As per the provisions of section 73(11) of the CGST Act, penalty is payable in case self-assessed tax or any amount collected as tax has not been paid within a period of thirty days from the due date of payment of such tax.</p> <p>2. It may be noted that a show cause notice (SCN for short) is required to be issued to a person where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where</p>



	<p><i>input tax credit has been wrongly availed or utilised for any reason under the provisions of section 73(1) of the CGST Act. The provisions of section 73(11) of the CGST Act can be invoked only when the provisions of section 73 are invoked.</i></p> <p><i>3. The provisions of section 73 of the CGST Act are generally not invoked in case of delayed filing of the return in FORM GSTR-3B because tax along with applicable interest has already been paid but after the due date for payment of such tax. It is accordingly clarified that penalty under the provisions of section 73(11) of the CGST Act is not payable in such cases. It is further clarified that since the tax has been paid late in contravention of the provisions of the CGST Act, a general penalty under section 125 of the CGST Act may be imposed after following the due process of law.</i></p>
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Thus, as clarified in the aforesaid Circular, the provisions of Section 73 of the CGST Act are generally not invoked in case of delayed filing of the return in Form GSTR-3B because tax along with applicable interest has already been paid but after the due date for payment of such tax. It has been clarified that penalty under the provisions of Section 73(11) of the CGST Act is not payable in such cases. In the present case also, the tax along with applicable interest has already been paid by the appellant much before the issuance of show cause notice, though such payment and filing of returns for June, 2019 to November, 2019 had been after the due date for payment of such tax and filing of such returns. As the CBIC has clarified that penalty under Section 73 of the GST Acts, 2017 cannot be imposed in such cases, the question of invoking provisions of Section 74, or 76 of the GST Acts, 2017 and imposition of penalty under Section 74 and 122 of the GST Acts, 2017 in this case does not arise. It will not be out of place here to mention that the provisions of Section 125 of the GST Acts, 2017 have not been invoked in the show cause notice or the impugned order.

12. The issue of imposition of penalty for non-payment of tax within stipulated time which was paid after the due date with interest, came up before the Hon'ble High Court of



Karnataka in case of *CCE & ST, LTU, Bangalore Versus Adecco Flexione Workforce Solutions Ltd.* [C.E.A. Nos. 101-102 of 2008, decided on 8.9.11 – reported at 2012 (26) STR 3 (Kar.)], wherein it has been held as follows:-

"2. Facts are not in dispute. The assessee has paid both the service tax and interest for delayed payments before issue of show cause notice under the Act. Sub-sec. (3) of Section 73 of the Finance Act, 1994 categorically states, after the payment of service tax and interest is made and the said information is furnished to the authorities, then the authorities shall not serve any notice under sub-sec. (1) in respect of the amount so paid. Therefore, authorities have no authority to initiate proceedings for recovery of penalty under Sec. 76 of the Act.

3. Unfortunately the assessing authority as well as the appellate authority seem to think. If an assessee does not pay the tax within the stipulated time and regularly pays tax after the due date with interest. It is something which is not pardonable in law. Though the law does not say so, authorities working under the law seem to think otherwise and thus they are wasting that valuable time in proceeding against persons who are paying service tax with interest promptly. They are paid salary to act in accordance with law and to initiate proceedings against defaulters who have not paid service tax and interest in spite of service of notice calling upon them to make payment and certainly not to harass and initiate proceedings against persons who are paying tax with interest for delayed payment. It is high time, the authorities will change their attitude towards these tax payers, understanding the object with which this enactment is passed and also keep in mind the express provision as contained in sub-sec. (3) of Sec. 73. The Parliament has expressly stated that against persons who have paid tax with interest, no notice shall be served. If notices are issued contrary to the said Section, the person to be punished is the person who has issued notice and not the person to whom it is issued. We take that, in ignorance of law, the authorities are indulging in the extravaganza and wasting their precious time and also the time of the Tribunal and this Court. It is high time that the authorities shall issue appropriate directions to see that such tax payers are not harassed. If such instances are noticed by this Court,



hereafter, certainly it will be a case for taking proper action against those law breakers."

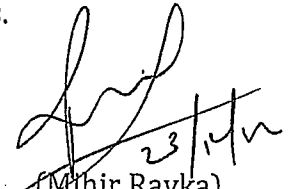
Though the aforesaid judgement pertains to Service Tax matter, the ratio laid down therein is applicable in the present case as well in as much as sub-sections (5) and (6) of Section 73 of the GST Acts, 2017 contains provisions similar to provisions of sub-section (3) of Section 73 of the Finance Act, 1994. As per sub-sections (5) and (6) of Section 73 of the GST Acts, 2017, the person chargeable with tax may, before service of notice under sub-section (1), pay the amount of tax along with interest payable thereon under section 50 on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment and the proper officer, on receipt of such information, shall not serve any notice under sub-section (1) in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder. I, therefore, respectfully follow the aforesaid judgement of the Hon'ble High Court of Karnataka and hold that imposition of penalty on the appellant in this case is not sustainable as the appellant had already paid GST with applicable interest, much before the issuance of show cause notice.

13. As per proviso to Section 50 of the GST Acts, 2017, the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of Section 39 shall be payable on that portion of the tax which is paid by debiting the electronic cash ledger. The appellant has accordingly paid interest on delayed payment of GST for June, 2019 to November, 2019. In the impugned order, interest has been ordered to be charged and recovered on gross liability of GST on the ground that the proviso to Section 50 is not applicable as returns for June, 2019 to November, 2019 have been furnished after commencement of proceedings under section 74 of the GST Acts, 2017. As already held, section 74 of the GST Acts, 2017 is not applicable in the present case; therefore, charging of interest on gross GST liability is not sustainable.

14. As it has already been held that invocation of Section 74 and 76 of the GST Acts, 2017, imposition of penalty and charging of interest on gross GST liability payable by the appellant for the period June, 2019 to November, 2019 is not sustainable, I do not find it necessary to separately discuss the issue of demand of GST and related issues for November, 2019.

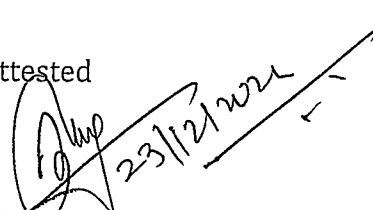
15. In view of the foregoing, I uphold the payment of GST of Rs. 64,40,561/- (Rs. 6,50,137/- CGST + Rs. 6,50,137/- SGST + Rs. 51,40,287/- IGST), along with interest of Rs. 1,25,858/- already paid on net tax liability basis by the appellant for June, 2019 to November, 2019. However, I hold that invocation of Section 74 and Section 76 of the GST Acts, 2017 read with Section 20 of the IGST Act, 2017, imposition of penalty under Section 74 and 122 of the GST Acts, 2017 read with Section 20 of the IGST Act, 2017 and demand of interest on gross GST liability under Section 50 of the GST Acts, 2017, in the impugned order is not sustainable. The impugned order is modified and the appeal is allowed to the above extent.

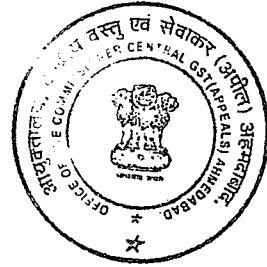
16. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeals filed by the *appellant* stands disposed of in above terms.


(Mihir Rayka)
Additional Commissioner (Appeals)

Date: 23.12.2022

Attested


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



By R.P.A.D.

To,
M/s. Zen Airtech Private Limited,
CM-14, GIDC Estate,
Siddheshwari Estate,
Naroda, Ahmedabad - 382170.

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner [Appeals], CGST & C.Ex., Ahmedabad.
3. The Commissioner, CGST & C.Ex., Ahmedabad-North.
4. The Additional Commissioner, CGST & C.Ex. (System), Ahmedabad-North.
5. The Assistant Commissioner, CGST & C.Ex., Division-I [Naroda], Ahmedabad-North.
6. The Deputy Director, DGCI, AZU, Ahmedabad.
- ✓ 7. Guard File.
8. P.A. File.

