



सत्यमेव जयते

आयुक्तकाकार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.
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(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/1293 to 1295/2023 / 1122 To 28
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-CGST-002-APP-JC-36 to 38/2023-24 and 31.07.2023
(ग)	पारित किया गया / Passed By	श्री आदेश कुमार जैन, संयुक्त आयुक्त (अपील) Shri Adesh Kumar Jain, Joint Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	03.08.2023
(ङ)	Arising out of Order-In-Original No. ZJ2403230241451 dated 14.03.2023, ZM2403230241517 dated 14.03.2023 and ZE2403230241562 dated 14.03.2023 passed by The Deputy Commissioner, CGST, Division-III, Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Aculife Healthcare Pvt. Ltd. (GSTIN-24AAMCA8542Q1Z0), Village - Sachana, Taluka - Viramgam, At - Sachana, Ahmedabad, Gujarat-382150

(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 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 .



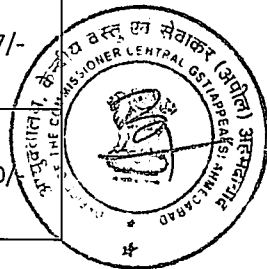
ORDER-IN-APPEAL

Brief Facts of the Case:

M/s Aculife Healthcare Private Limited, Village Sachana, Taluka Viramgam, Dist. Ahmedabad (hereinafter referred as *the 'Appellant'*) has filed the following appeal(s) against Order mentioned in below table, passed in the Form-GST-RFD-06 (hereinafter referred as *the 'impugned order'*) rejecting refund claim(s) of amount shown in below table, by the Deputy/ Assistant Commissioner, CGST & CX, Division-III, Sanand, Ahmedabad North Commissionerate (hereinafter referred as the *'adjudicating authority/refund sanctioning authority'*) towards unutilized accumulated ITC availed on account of zero-rated supply (export) under bond or Letter of Undertaking as per Section 54(3) of the CGST Act, 2017. The details are as under:

TABLE -A:

Sr. No	Appeal File Number	Date of filing of appeal	Refund rejection Order (Impugned Order-RFD-06) No. & Date / Refund Application ARN No. & Date	Refund claimed for the month	Refund amount rejected (In Rs.)
(1)	(2)	(3)	(4)	(5)	(7)
1	GAPPL/ADC/GSTP/1295/2023	06.04.2023	ZE2403230241562 /14.03.2023 (ARN NO. AA240123036473P/ 10.01.2023	January 2019	76,12,039/-
2	GAPPL/ADC/GSTP/1294/2023	06.04.2023	ZM2403230241517 / 14.03.2023 (ARN NO. AA240123036657F / 10.01.2023	February 2019	1,11,94,177/-
3	GAPPL/ADC/GSTP/1293/2023	06.04.2023	ZJ2403230241451 / 14.03.2023 (ARN NO. AA240123037108R /10.01.2023	March 2019	1,05,18,820/-

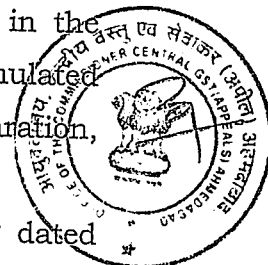


2(i). Briefly stated the facts of the case is that the *'Appellant'* is holding GST Registration - GSTIN No. 24AAMCA8542Q1Z0. The appellant in terms of section 16 of the CGST Act, avail input tax credit of GST paid on inward supplied of inputs, capital goods and input services which are used in manufacture of outward taxable goods. The appellant indigenously procure coal and also imports coal, which is used in the manufacture of taxable goods. Indigenously procured coal is chargeable to CGST/SGST in case of intra-state supply and IGST in case of Inter-State supply and imports as the case may be and also attract Compensation Cess. Coal is used in taxable goods, therefore appellant availed ITC of compensation cess paid on coal in terms of section 16 of the CGST Act, 2017. The manufactured taxable goods are supplied in the domestic market as well as exported under LUT/Bond. As per the provisions under Section 54(3) of the CGST Act, 2017 read with the Rule 89(4) of the CGST Rules, 2017 read with section 16(3) of the IGST Act, 2017, appellant making zero-rated supply shall be eligible to claim refund of

unutilized input tax credit without payment of tax. Further, the appellant find themselves eligible to avail the refund of accumulated ITC and Compensation Cess, attributable to goods exported or supplies to SEZ. Accordingly, the appellant has filed the present appeal(s) online on 06.04.2023. The 'Appellant' in the appeal memo stated that they had filed refund application(s) as mentioned above in Table-A amounting to Rs. 76,12,039/-, Rs.1,11,94,177/- & Rs. 1,05,18,820/- for the month of Jan 2019, Feb 2019 & March 2019 respectively on account of towards unutilized accumulated ITC availed on account of zero-rated supply (export) under bond or Letter of Undertaking (without payment of IGST) as per Section 54(3) of the CGST Act, 2017 in Form GST-RFD-01, all three dated 10.01.2023.

In response to said refund claim(s) show cause notice(s) was/were issued to the 'Appellant'. In the said SCNs it was mentioned that

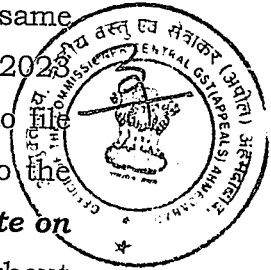
- (a) the appellant /claimant has filed the refund claim(s) in the category of "ANY OTHER (SPECIFY)" whereas, from uploaded supporting documents, it is evidently indicated that the above refund(s) pertain to the category of "Export of goods/services without payment of tax (Accumulated ITC)."
- (b) The appellant also filed the above said refund(s) previously on 24.12.2022 respectively in same category i.e ANY OTHER (SPECIFY) category, subsequently FORM GST-RFD-03 was/were issued on 06.01.2023 respectively mentioning that the refund(s) claimed filed in wrong category.
- (c) Further, it is also noticed that, the claimant had filed NIL refund in the category of Export of goods/services without payment of tax (Accumulated Tax) for the period April 2018 to March 2019 alongwith claimant declaration, undertaking and verification as prescribed.
- (d) As per para 3 and para 8 of the Circular No. 125/44/2019- GST dated 18.11.2019, the claimant has to file their refund claim in proper category and in chronological order and it also found on record that the claimant has filed the refund claim(s) in proper category earlier although as NIL for the period April 2018 to March 2019. As per the abovesaid circular refund claim(s), the claimant /appellant, shall not be subsequently allowed to file refund claim(s) under the same category for any previous period. In view of the above, the claimant is not allowed to file the subject refund claim(s).
- (e) From supporting documents, it appears that the claimant wants refund in the category of "Export of goods/services without payment of tax (Accumulated Tax)" but they have filed the claim(s) in category "Any Other" and has submitted the documents for the category "Any Other" as they have not submitted the documents as prescribed for the category of "Export of goods/services without payment of tax (Accumulated Tax)". Since, the refund claim(s) filed is/are not in proper category as prescribed in circular. Further, it is also not allowed to file the claim in specific category for the period, which was claimed earlier as per the above mentioned circular and the documents submitted are also not in the line with the category it pertains, whole refund claim(s) is/are liable for rejection.



2(ii). Further, the 'Appellant' was asked to furnish reply to the Show Cause Notice (SCN) within fifteen days from the date of service of SCN and opportunity for a personal hearing was/were offered to the 'Appellant' on 06.03.2023. Further, the appellant has requested on 9.3.2023 for adjournment of PH and/or extension of due date for replying to SCN. Thereafter, the *adjudicating authority* has rejected the aforesaid refund claim(s) vide *impugned order(s)* on 14.03.2023 on the basis of grounds mentioned in the SCN.

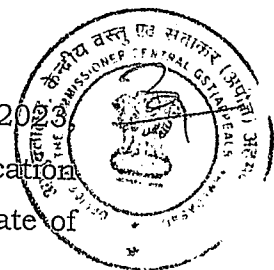
2(iii). Being aggrieved with the impugned order(s) the appellant has filed the present appeal(s) online on 06.04.2023 wherein they contended that -

1. The entire refund claim(s) is/are proposed to be rejected on the grounds that the appellant has to file a claim of refund in proper category as prescribed under Circular No. 125/44/2019-GST dated 18.11.2019 and in chronological order. On merits of the case, refund is eligible on the ground that there is no allegation in the SCN and also no finding in the impugned order that refund claim(s) is/are not admissible.
2. That the impugned order(s) is/are passed in gross violation of principles of natural justice. Appellant previously filed refund claim(s) on 24.12.2022 and second time on 10.01.2023 and acknowledgment of refund application(s) was /were issued on 22.02.2023 and on the same day Show Cause Notice(s) was /were issued. Appellant on 09.03.2023 requested through common portal and sought 15 days' extension to file the defense reply to SCNs. Without considering the request and to the surprise of the appellant the impugned order(s) is/are passed **ex-parte on 14.03.2023**, without considering the request for extension and without providing opportunity to be heard in person. These actions of the learned adjudicating authority are in gross violation of principle of natural justice, in as much as that it is a trite law that adjudicating authority, while deciding the case against the appellant is performing the quasi-judicial functions and he is bound to provide opportunity to the aggrieved person to make submissions against the allegations made against them, cannot pass any orders without providing the opportunity of being heard.
3. As regards to the eligibility of refund claim(s), there is no dispute about the fact that the appellant has exported the goods without payment of tax under Letter of Undertaking, there are no allegations in the SCN, not any findings recorded in the impugned order(s) about the admissibility of refund claim(s) under Section 54(3) of the CGST Act, 2017 read with the Rule 89(4) of the CGST Rules, 2017. There is no dispute raised on working of the refund claim(s) as per formula prescribed under Rule 89(4) and neither any dispute about the accumulation of credit due to export and shown in the extract of electronic credit ledgers for the disputed period. During the tax period in question, it is an admitted fact that the



appellant, has initially filed NIL refund claims for the tax period in question and not claimed the refund of accumulated ITC. Learned adjudicating authority has not allowed to make submission nor hearing was provided, not recorded findings on the merits of the refund claim(s) and rejected the refund claim(s) only on the grounds that the appellant failed to file a claim(s) of refund in proper category as prescribed under the Circular No. 125/44/2019-GST dated 18.11.2019 and in chronological order. The impugned order(s) are illegal, incorrect and without authority and jurisdiction and not sustainable in law. Therefore, impugned order is required to be quashed and set aside. Further, it is a trite law that refund claim(s), once it is admissible, cannot be denied on technical and procedural aspects. In the present case, the refund claim(s) is/are rejected only on the grounds that the refund filed in wrong category. This cannot be a valid ground to reject the same. Therefore, rejection of refund claim(s) are incorrect, illegal and contrary to the provisions of Section 54 of CGST Act, 2017 and hence impugned order(s) is/are not sustainable in law and required to be quashed and set aside. The appellant relied upon the following various decisions passed by the various courts and appellate authorities:

- (i) 2022 (65) GSTL 30 (Mad.) – ABI Technologies;
 - (ii) 2022 (67) GSTL 400 (Del) – UPS Inverter.com;
 - (iii) 2016(34) ELT 668 (Mad.) – Hospira Health Care P. Ltd
 - (iv) 2022 (59) GSTL 389 (Cal.) – Shivaco Associates
 - (v) 2020 (34) GST 196 (del) – PIT Ambra Books Pvt. Ltd.
4. Further, the appellant made additional submission on 28th July, 2022 wherein, they submitted copy of decision in the Special Civil Application NO. 22339 of 2022 filed by M/s Shree Renuka Sugars LTd Vs. State of Gujart, by the H^{ble} High Court of Gujarat.



Personal Hearing:

3. Personal hearing in the matter was held on 13.07.2023. Shri Vikramsingh Jhala, Authorized Representative, appeared personally on behalf of the appellant before the appellate authority. He submitted that the principles of natural justice is not followed therefore solely on this ground orders passed by the L'd adjudicating authority is bas in law. Further, he re-iterated the written submission and submitted that their claim is/are not rejected on any merit but solely on the ground that the claim is filed under wrong category i.e "Any Other" which is only a technical issue. He further submitted that the identical claims for further period have already been sanctioned by the same adjudicating authority, therefore, requested to allow appeal.

Discussion and Findings:

4(i). I observed that in the instant case the "impugned order(s)" is/are of 14.03.2023 and appeal(s) is/are required to be filed within three months time limit as per Section 107(1) of the CGST Act, 2017. The present appeal(s) is/are filed online on 06.04.2023 (physical copies submitted on 12.04.2023), therefore as per Section 107(1) of the CGST Act, 2017, I find that the present appeal(s) is/are considered to be filed in time.

4(ii). I have carefully gone through the facts of the case and the submissions made by the appellant, that the main issue in this case is whether the impugned order passed by the adjudicating authority is proper and legal or otherwise? Further, I find that the appellant contended and re-iterated in the personal hearing that the refund claim is rejected without giving a proper opportunity of being heard to the appellant. Thus, the principle of natural justice have been violated. Further, they re-iterated the written submission and submitted that their claim is/are not rejected on any merit but solely on the ground that the claim is filed under wrong category i.e "Any Other" which is only a technical issue.

4(iii). I have carefully gone through the facts of the case available on records, submissions made by the 'Appellant' in the Appeal Memorandum and written submissions and during the personal hearing. I find that the 'Appellant' had preferred refund application(s) as mentioned Para 1 in Table-A amounting to Rs. 76,12,039/-, Rs.1,11,94,177/- & Rs. 1,05,18,820/- for the month of Jan 2019, Feb 2019 & March 2019 respectively on account of towards unutilized accumulated ITC availed on account of zero-rated supply (export) under bond or Letter of Undertaking (without payment of IGST) as per Section 54(3) of the CGST Act, 2017 in Form GST-RFD-01, all three dated 10.01.2023 under category "Any Other(Specify)".

In response to said refund claim(s) show cause notice(s) was/were issued to the 'Appellant'. In the said SCNs it was mentioned that

- (a) the appellant /claimant has filed the refund claim(s) in the category of "ANY OTHER (SPECIFY)" whereas, from uploaded supporting documents, it is evidently indicated that the above refund(s) pertain to the category of "Export of goods/services without payment of tax (Accumulated ITC)."
- (b) The appellant also filed the above said refund(s) previously on 24.12.2022 respectively in same category i.e ANY OTHER (SPECIFY) category, subsequently FORM GST-RFD-03 was/were issued on 06.01.2023 respectively mentioning that the refund(s) claimed filed in wrong category.
- (c) Further, it is also noticed that, the claimant had filed NIL refund in the category of Export of goods/services without payment of tax (Accumulated



Tax) for the period April 2018 to March 2019 alongwith claimant declaration, undertaking and verification as prescribed.

- (d) As per para 3 and para 8 of the Circular No. 125/44/2019- GST dated 18.11.2019, the claimant has to file their refund claim in proper category and in chronological order and it also found on record that the claimant has filed the refund claim(s) in proper category earlier although as NIL for the period April 2018 to March 2019. As per the abovesaid circular refund claim(s), the claimant /appellant, shall not be subsequently allowed to file refund claim(s) under the same category for any previous period. In view of the above, the claimant is not allowed to file the subject refund claim(s).
- (e) From supporting documents, it appears that the claimant wants refund in the category of "Export of goods/services without payment of tax (Accumulated Tax)" but they have filed the claim(s) in category "Any Other" and has submitted the documents for the category "Any Other" as they have not submitted the documents as prescribed for the category of "Export of goods/services without payment of tax (Accumulated Tax)". Since, the refund claim(s) filed is/are not in proper category as prescribed in circular. Further, it is also not allowed to file the claim in specific category for the period, which was claimed earlier as per the above mentioned circular and the documents submitted are also not in the line with the category it pertains, whole refund claim(s) is/are liable for rejection.

In response, the Appellant requested on 09.03.2023 for adjournment of personal hearing and/or extension of due date for replying to SCNs. Further, the appellant submitted that they have previously filed refund claim(s) on 24.12.2022 and second time on 10.01.2023 and acknowledgment of refund application(s) was /were issued on 22.02.2023 and on the same day Show Cause Notice(s) was /were issued. Appellant on 09.03.2023 requested through common portal and sought 15 days' extension to file the defense reply to SCNs. Without considering the request and to the surprise of the appellant the impugned order(s) is/are passed **ex-parte on 14.03.2023**, without considering the request for extension and without providing opportunity to be heard in person.

Here, from the available records and submissions, I find that the adjudicating authority has rejected the refund claim(s) on the basis of reasons mentioned in SCN as well as mentioned that an opportunity to be heard in person given on 06.03.2023, but no one turned to attend the personal hearing in the matter and there is no reply submitted by the claimant till date. Here I find that, however, the appellant was offered an opportunity of personal hearing on 6.3.2023, but without considering the request of the appellant for extension of personal hearing and submission of reply to the SCNs, the adjudicating authority has rejected the refund claim(s) without being heard to the appellant and without considering their reply to



the SCNs, especially *affects adversely the appellant / claimant*. However, I find that the identical claims for further period have already been sanctioned by the same adjudicating authority.

5. Further, I find that the adjudicating authority in the impugned order(s) have not disputed about the eligibility & admissibility of the refund claim(s) filed by the appellant. Further, from the available records, I find that the adjudicating authority has only offered one opportunity for personal hearing on 6.3.2023 but not conducted any personal hearing in the matter nor considering their request for extension for reply to the Show Cause Notice(s).

The appellant in the present appeal(s) contended that they are eligible for refund under the category "Export of Goods / Services - w/o - Payment of Tax (Accumulated ITC)" on account of accumulated ITC on Export of goods & Services without payment of Tax for the tax period April 2018 to March 2019, as per Section 54 (3) of the CGST Act, 2017 and they have filed the refund application within prescribed time limit for the relevant period. The relevant provision of Section 54 of CGST Act, 2017, is reproduced as under:

Section 54. Refund of tax. - *

(1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed:

Provided that a registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in ¹[such form and] manner as may be prescribed.

(2)

(3) Subject to the provisions of sub-section (10), a registered person may claim refund of any unutilised input tax credit at the end of any tax period:

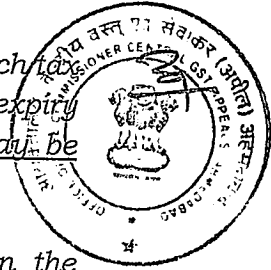
Provided that no refund of unutilised input tax credit shall be allowed in cases other than-

(i) zero rated supplies made without payment of tax;

(ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council:

PROVIDED FURTHER that no refund of unutilised input tax credit shall be allowed in cases where the goods exported out of India are subjected to export duty:

PROVIDED ALSO that no refund of input tax credit shall be allowed, if the supplier of goods or services or both avails of drawback in respect of central tax or claims refund of the integrated tax paid on such supplies. "



In this regard, I refer to the Rule 92(3) of the CGST Rules, 2017, the same is reproduced as under:

*(3) Where the proper officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as refund is not admissible or is not payable to the applicant, he shall issue a notice in **FORM GST RFD-08** to the applicant, requiring him to furnish a reply in **FORM GST RFD-09** within a period of fifteen days of the receipt of such notice and after considering the reply, make an order in **FORM GST RFD-06** sanctioning the amount of refund in whole or part, or rejecting the said refund claim and the said order shall be made available to the applicant electronically and the provisions of sub-rule (1) shall, mutatis mutandis, apply to the extent refund is allowed:*

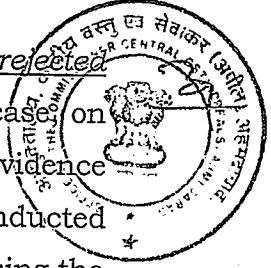
Provided that no application for refund shall be rejected without giving the applicant an opportunity of being heard.

In view of above legal provisions, "no application for refund shall be rejected without giving the applicant an opportunity of being heard". In the instant case, on going through copy of the impugned order(s), I find that there is no evidence available on records that in the impugned order(s) any personal hearing conducted and considering the extension of submission of reply to the SCNs before passing the adverse order(s). This is evident that the adjudicating authority has concluded the refund matter without giving an opportunity of being heard to the appellant. Therefore, I find that the adjudicating authority has violated the principles of natural justice in passing the impugned order(s) under which rejected the refund claim(s) without giving the appellant a reasonable opportunity of being heard. Further, I am of the view that speaking order should have been passed by giving reasonable opportunity of being heard in the matter to the 'Appellant' before rejecting the refund claim in terms of Rule 92(3) of the CGST Rules, 2017.

7. For this, I place the reliance in the case of (1) M/s. TTEC India Customer Solutions Pvt Ltd Vs Deputy Commissioner of Sales Tax, Circle-2 [2022 (61) G.ST.L. 11 (Guj.)], wherein the H'ble Gujarat High Court held that

"12.1 Non-availment of the opportunity of hearing, more particularly when it affects adversely the petitioner and exceeds the scope of show cause notice, the order deserves indulgence.

13. *Noticing the fact that the grievance is with regard to the non-availment of opportunity of hearing and being a breach on procedural side, let the same be*



ordered to be cured without quashing and setting aside the show cause notice itself.

13.1 From the foregoing discussion, we deem it appropriate to quash and set aside the order and direct the respondent authority to avail an opportunity to the petitioner in relation to the show cause notice dated 16/18-3-2021 to schedule a day for hearing and if the physical hearing is not permitted, the authority concerned shall virtually hear the petitioner and decide the matter in accordance with law bearing in mind the basic requirement.”

(2) In the case of Assistant Commissioner, Commercial Tax Department Vs. Shukla & Brothers reported at 2010 (254) E.L.T. 6 (SC)] = 2011 (22) STR 105 (SC), the H'ble Supreme Court held that :

“9. The doctrine of audi alteram partem has three basic essentials. Firstly, a person against whom an order is required to be passed or whose rights are likely to be affected adversely must be granted an opportunity of being heard. Secondly, the concerned authority should provide a fair and transparent procedure and lastly, the authority concerned must apply its mind and dispose of the matter by a reasoned or speaking order.....

13. The principle of natural justice has twin ingredients; firstly, the person who is likely to be adversely affected by the action of the authorities should be given notice to show cause thereof and granted an opportunity of hearing and secondly, the orders so passed by the authorities should give reason for arriving at any conclusion shown proper application of mind. Violation of either of them could in the given facts and circumstances of the case, vitiate the order itself.”

8. I find that the adjudicating authority has not given opportunity for the appellant being heard before rejecting the refund claim. The fact that cannot be denied is that the impugned order has not emerged as a culmination of a complete and robust judicial process. It is an established Law that an adverse order seeking to reject the refund claim shall not be passed without considering the contra stand of the aggrieved. The appellant also has canvassed substantial submissions to reinforce their case against rejection of refund that has not been considered by the adjudicating authority. I therefore consider it to be legal and proper to set aside the impugned refund order(s).

9. Therefore, the *adjudicating authority* is hereby directed to process the refund application(s) of the *appellant* by following the principles of natural justice. The '*Appellant*' is also directed to submit all relevant documents/submission before the *adjudicating authority*.



10. In view of above discussions, the *impugned order(s)* passed by the *adjudicating authority* is/are set aside for being not legal and proper and accordingly, I allow the appeal of the "*Appellant*" without going into merit of all other aspects, which are required to be complied by the claimant in terms of Section 54 of the CGST Act, 2017 read with Rule 89 of the CGST Rules, 2017 and in terms of Circular No. 125/44/2019-GST dated 18.11.2019.

11. 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.

Asammy
31/07/2023

(Adesh Kumar Jain)
Joint Commissioner (Appeals)

Date: 31/07/2023



Attested

Tejas J Mistry
13/8/2023

(Tejas J Mistry)
Superintendent,
CGST, Appeals, Ahmedabad

By R.P.A.D.

To,

M/s Aculife Healthcare Private Limited [GSTIN No. 24AAMCA8542Q1Z0],
Village Sachana, Taluka Viramgam, Dist. Ahmedabad

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 Assistant Commissioner, CGST & C. Ex, Division-III, Sanand, Ahmedabad North.
5. The Additional Commissioner, Central Tax (System), Ahmedabad North.
6. The Superintendent (Sytems), CGST Appeals, Ahmedabad, for publication on website.
7. Guard File / P.A. File

