सत्यमेव जयते

आयुक्तकाकार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeal Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ीअहमदाबाद३८००१५.
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(क)	फ़ाइल संख्या / File No.	GAPPL/ADC/GSTP/1846/2023 16393-99
(ख)	अपील आदेश संख्याऔर दिनांक / Order-In –Appeal and date	AHM-CGST-002-APP-JC-64/2023-24 and 28.09.2023
(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	05.10.2023
(ङ)	Arising out of Order-In-Original No. 78/AC/DEMAND/22-23 dated 31.03.2023 passed by The Assistant Commissioner, CGST, Division-I, Ahmedabad North Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Ramdoot Enterprise (GSTIN: 24ACUPS1969E1Z3), 906-2 and 906 4-A, GIDC Estate, Naroda, Ahmedabad, Gujarat-382330

(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 remainingamount 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 Ramdoot Enterprises, 906-2 and 906 4-A, G.1.D.C: ESTATE. G.I.D.C ESTATE. NARODA, Ahmedabad, Gujarat 382330 (hereinafter referred to as *the 'Appellant'*) has filed the present appeal against the Order No. 708/AC/demand/22-23 dated 31.03.2023 (hereinafter referred to as the *'impugned order'*) passed by the Assistant Commissioner, CGST & C. Ex., Division- I, Ahmedabad North Commissionerate (hereinafter referred to as *the 'adjudicating authority'*)

2. Briefly stated the facts of the case are that the *'Appellant'* is engaged in Synthetic/Organic Colouring Material falling under Chapter Head 3204 and having GSTIN-24ACUPS1969E123. During the course of audit, on verification of various refund claims with documentary/financial records, it has been observed by the Audit that :

(1) the appellant had claimed and received erroneous refund amounting to Rs.96,51,277/- by considering wrong amount as adjusted turnover. The refund sanctioned on account of this error amounting to Rs.96,51,277/- (Rs.48,25,638/- CGST + Rs.48,25,638/- SGST) was required to be recovered from the appellant along with interest and penalty.

(2) the appellant had received an amount of Rs.25,00,000/- as advance in June-2015 for supply of goods and the same amount was forfeited and booked as income on 01-04-2018 in GST regime. Hence the appellant is liable to pay tax on the said advances taken along with interest and penalty.

Hence a Show Cause Notice F.No.VI/1(b)-745/C-V/AP-35/GST/21-22 dated 13-05-2022 was issued to the appellant by the Assistant Commissioner, CGST (Audit) Circle V, Ahmedabad Audit Commisisionerate as to why?

*"**b**(i) CGST amounting Rs.48,25,638/- & SGST amounting Rs.48,25,638/- erroneously refunded to the tax payer should not be demanded from the taxpayer under the provisions of Section 74(1) of the Act.*
Further, amount of Rs. 96,51,276/- paid by the taxpayer vide various DRC-03 dated 31.03.2022 should not be appropriated against the tax demanded at b(i).

(ii) Interest at the prescribed rate under the provisions of Section 50 of the CGST Act and the corresponding entry of the SGST Act should not be demanded and recovered from them on the erroneous refund amount of Rs.96,51,277/-,as the tax amount has already been paid by the taxpayer.

(iii)Penalty under the provisions of the Section 122(2)(b) read with Section 74 of the CGST Act and the corresponding entry of the SGST Act should not be demanded and recovered from them on tax demanded at (b)(i).

c. *(i) Integrated Tax amounting Rs.4,50,000/- should not be recovered from them, under the provisions of Section 74(1) of the Act read with Section 20 of IGST Act.*

(ii) Interest at the prescribed rate under the provisions of Section 50 of the CGST Act read with Section 20 of IGST Act should not be charged and recovered from them on tax demanded at (i)

(iii) Penalty under the provisions of the Section 122(2)(b) read with Section 74 of the CGST read with Section 20 of IGST Act should not be demanded and recovered from them on tax demanded at (i)."

3. The adjudicating authority vide the impugned order passed the following order in the matter:

"(ii) I confirm the demand of CGST amounting Rs.48,25,638/- & SGST amounting Rs.48,25,638/- erroneously refunded under the provisions o! Section 74(1) of the Act.
Further, as the amount of Rs.96,51,276/- is paid by the Noticee vide various DRC-03s dated 31.03.2022, I appropriate the same against the tax demanded.

(iii) I charge and order to recover Interest under the provisions of Section 50 of the CGST Act and the corresponding entry of the SGST Act on the erroneous refund amount of Rs.96,51,277/-.

(iv) I impose Penalty of Rs.96,51,276/- under the provisions of the Section 122(2)(b)read with Section 74 of the CGST Act und the corresponding entry of the SGST Act on tax demanded at (ii).

(v) I confirm the demand of Integrated tax amounting to Rs 4,50,000/- (Rupees four Lakhs fifty thousand) and order the same to recover under the provisions of Section 74(1) of the Act read with Section 20 of IGST Act.

(vi) I charge and order to recover interest at the prescribed rate under the provisions of Section 50 of the CGST Act, 2017 read with section 20 of IGST Act on tax demanded at (v).

(vii) I impose Penalty of Rs.4,50,000/- under the provisions of the Section 122{2){b) read with Section 74 of the CGST Act read with section 20 of IGST Act cm tax demanded at (v)".

4. Being aggrieved with the above order of the adjudicating authority, the appellant filed the preset appeal on the following grounds:

1. *"The Ld. Assistant Commissioner of Central Tax, Division 1, Ahmedabad North has erred by passing Order under Section 74 of CGST Act 2017 as a demand order vide Order In Original No 78/AC/DEMAND/22-23 issued in dated 31-03-2023.*
2. *The reason for the preferring the appeal by the appellant before the appellate authority is in terms of non consideration of submission on merits. The order passed is manifestly arbitrary and illegal.*

3. *On 28.07.2014 as per Bank Statement [booked on 29.07.2014], we received an advance tune to an amount of Rs 25,00,000/- from M/s Kolorjet Chemicals Pvt Ltd. Subsequently, we were in receipt of a declaration dated 04.05.2018 stating Balance confirmation as per their Books of Accounts the outstanding of M/s Ramdoot Enterprise is NIL. Considering the declaration the appellant reversed this receipt from the head of Current Liabilities and it is pertinent to consider that there was no sale of goods or render of services to M/s Kolorjet Chemicals Pvt Ltd against such receipt of amount.*

4. *The appellant had applied for a refund of Accumulated Input Tax Credit on account of Export of Goods without payment of tax for the following period:*
   - *April - June 2018*
   - *July - September 2018*
   - *October - December 2018*
   - *April - June 2019*
   - *July- September 2019*

5. *The jurisdiction office of the appellant sanctioned the amount refund applied after considering the relevant submission made on being asked vide Deficiency Memo and incorporating the same while issuing the Refund Sanction Order in RFD 06 for the above periods.*

During the course of departmental audit of the appellant, it has been noticed that due to non-intentional, clerical error on account of calculation of incorrect amount of adjusted turnover for the purpose of refund application, refund has been sanctioned in excess.

7. *Subsequent to this, the appellant voluntary paid back the amount of excess refund received for the above periods vide FORM GST DRC 03 which amounts to Rs 96,52,277/- in total.*

8. *In the instant case, the amount received of Rs 25,00,000/- as advance on 28.07.2014 as per Bank Statement [booked on 29.07.2014], i.e pre GST regime, since no reciprocal activity is performed of supplying the goods the said amount is squared off on 01.04.2018 i.e post GST regime. Subsequently, a declaration was received from M/s Kolorjet Chemicals Pvt Ltd dated 04.05.2018 stating Balance confirmation as per their Books of Accounts the outstanding of M/s Ramdoot Enterprise is NIL. On the basis of the declaration we have reversed the entry in the books of accounts from Current Liabilities and shifted to head "Other Income" in the Balance Sheet.*

9. *We hereby enclose following details:*

- *Copy of Bank Statement showing the receipt of the Advance - Annexure 1*
- *Copy of Ledger of M/s Kolorjet Chemicals Pvt Ltd FY 2014-15 - Annexure 2*

- *Copy of Statement of Current Liabilities FY 2015-16, 2016-17, 2017-18 - Annexure 3*
- *Copy of Declaration - Annexure 4*
- *Copy of Ledger highlighting the reversal entry of the receipt of advance - Annexure 5*

10. We furnish following submission in this respect

We have produced relevant provision of law

Section 7 Scope of supply.-

(1) For the purposes of this Act, the expression - "supply" includes-

(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;

1[(aa) the activities or transactions, by a person, other than an individual, to its members or constituents or vice-versa, for cash, deferred payment or other valuable consideration.

Explanation .-For the purposes of this clause, it is hereby clarified that, notwithstanding anything contained in any other law for the time being in force or any judgment, decree or order of any Court, tribunal or authority, the person and its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions inter se shall be deemed to take place from one such person to another;]

(b) import of services for a consideration whether or not in the course or furtherance of business; 2[and]

(c) the activities specified in Schedule I, made or agreed to be made without a consideration; 3[****]

(d) 4[****]

5[(1A) where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.]

(2) Notwithstanding anything contained in sub-section (1),-

(a) activities or transactions specified in Schedule III; or

(b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council, shall be treated neither as a supply of goods nor a supply of services.

(3) Subject to the provisions of 6[sub-sections (1), (1A) and (2)], the Government may, on the recommendations of the Council, specify, by notification, the transactions that are to be treated as -

(a) a supply of goods and not as a supply of services; or

(b) a supply of services and not as a supply of goods.

**Enforced w.ef. 1st July 2017.*

1. Inserted w.e.f. 01st July, 2017 by s.108 of The Finance Act, 2021 (No. 13 0f2021) - Brought intoforce on 01st January, 2022 vide Notification No. 39/2021-C.T., dated 21st December, 2021

2. Inserted w.e.f 01st July, 2017 by s. 3 of The Central Goods and Services Tax (Amendment) Act, 2018 (No. 31 of 2018)- Brought into force on 01st February, 2019.

3. Omitted- "and" w.e.f 0lst July, 2017 by s. 3 of The Central Goods and Services Tax (Amendment) Act, 2018 (No. 31 of 2018) - Brought into force on 01st February, 2019.

4. Omitted "(d) the activities to be treated as supply of goods or suppl of services as referred to in Schedule II." w.e.f. 01st Tuly, 2017 by s. 3 of The Central Goods and Services Tax (Amendment) Act, 2018 (No. 31 0f2018) - Brought into force on 01stFebruary, 2019.

5. Inserted w.e.f. 01st July, 2017 bys. 3 of The Central Goods and Services Tax (Amendment) Act, 2018 No. 31 0f 2018) - Brought into force on 01st February, 2019.

Substituted for - "sub-sections (1) and (2)" w.e.f. 01st July, 2017 by s.3 of The Central Goods and Services Tax (Amendment) Act, 2018 (No. 31 of2018) - Brought into force on 01st February, 2019.

11. The term 'Supply' mentioned in Section 7 (Scope of Supply) of the Central Goods and Services Tax Act, 2017 (CGST Act, 2017) had been amended retrospectively vide CGST (Amendment) Act, 2018 dated 30.08.2018 to exclude the activities listed in Schedule II from the inclusive definition of 'Supply'.

12. The clause (d) of sub-section 1 of Section 7 was deleted and a new sub-section (1A) in Section 7 has been inserted w.e.f. 01.07.2017. Newly inserted sub-section (1A) is reproduced herein as under-

" (1A) Where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II"

Schedule II lists out certain activities which are either 'supply of goods' or 'supply of services'.

13. After the aforesaid amendment, for activities or transactions mentioned in Schedule II it becomes necessary to check whether such activities or transactions meet the criteria as mentioned in sub-section (1) of Section 7 of the CGST Act, 2017. Before the aforesaid amendment, Schedule II was

independent and there was no need to check whether entries in Schedule II meet the criteria as mentioned in sub-section (1) of Section 7 of the CGST Act, 2017. But now i.e. after the aforesaid amendment [deletion of clause (d) and insertion of sub-section (1A)], Schedule II has not its independent relevance and entries of Schedule II can be invoked under section 7(1A) only if an activity is qualified as 'supply' under Section 7(1) of CGST Act, 2017. By shifting the 'placement' of Schedule II from clause (d) of section 7(1) to a separate section 7(1A), it is made clear that firstly, a transaction must already be determined to be 'supply' and then, for the limited purposes of 'treatment' by fiction, entries in schedule II must be referred.

14. It is submitted that after the aforesaid amendment we have to check whether the activities or transactions are supply or not and if it is a supply as per section 7(1) of the CGST Act, 2017 then only we have to refer the Schedule II to check whether the said activity or transaction will constitute 'supply of goods' or 'supply of services'. Earlier all the activities mentioned in Schedule II were treated as supply. Matters to be treated as supply of goods [subject to a test of 'supply' under Section 7(1) of CGST Act, 2017].

15.2. (105) "supplier" in relation to any goods or services or both, shall mean the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied. Here, the appellant is not a supplier.

16.The Bombay High Court, in Bai Mamubai Trust & Others v. Suchitra [2019 (31) GSTL 193 (Bom.)] has held that enforceable reciprocal obligations are essential aspect of a supply. Similarly, the CESTAT in Ruchi Soya Industries Limited v. Commissioner of Customs, Central GST and Excise, Indore [TS-301-CESTAT-2021-ST] in context of service tax law, held that it is essential to establish the basic elements for levy of tax i.e. service provider, services receiver, payment of consideration from service recipient to service provider, services etc. In the absence of services, the relationship of service provider and recipient, tax cannot be applied and levied.

17. It was further held A supply must involve enforceable reciprocal obligations. If something has been used, but there was no agreement for its supply between the relevant parties, any payment subsequently received by the aggrieved party is not consideration for supply. The receipt of payment is not premised on the enforcement of reciprocal obligations between parties and cannot be linked to a supply for levying GST. Such a payment is compensatory.

18 The requirement of a 'supply' is essential. It is the taxable event under the CGST Act. If there is no supply, there can be no liability for payment of tax (or

any interest or penalty thereon). This is clear from Article 246A of the Constitution of India which deals with the legislative competence of the Union and the States to make laws with respect to goods and services tax imposed by the Union or such State and Article 366(12A) of the Constitution of India which defines 'goods and services tax' as 'any tax on Supply of Goods or Services or both except taxes on the supply of the alcoholic liquor for human consumption'. This is also evident from the charging provision i.e. Section 9 of the CGST Act.

19. In the current case, there is no reciprocal relationship exists, it cannot be said that a supply has taken place.

20. Reference can also be made to the recent Circular No. 178/10/2022-GST dated 03/08/2022 attached herewith where in clarity has been given regarding the scope of Entry 5(e) of Schedule II of CGST Act 2017: "Agreeing to the obligation to refrain from an act or to tolerate an-act or a situation, or to do an act" "Agreeing to the obligation to refrain from an act or to tolerate an act or a situation, or to do an act" has been specifically declared to be a supply of service in para 5 (e) of Schedule II of CGST Act if the same constitutes a "supply" within the meaning of the Act. The said expression has following three limbs:

Agreeing to the obligation to refrain from an act Example of activities that would be covered by this part of the expression would include non-compete agreements, where one party agrees not to compete with the other party in a product, service or geographical area against a consideration paid by the other party. Another example of such activities would be a builder refraining from constructing more than a certain number of floors, even though permitted to do so by the municipal authorities, against a compensation paid by the neighbouring housing project, which wants to protect its sunlight, or an industrial unit refraining from manufacturing activity during certain hours against an agreed compensation paid by a neighbouring school, which wants to avoid noise during those hours.

Agreeing to the obligation to tolerate an act or a situation

This would include activities such a shopkeeper allowing a hawker to operate from the common pavement in front of his shop against a monthly payment by the hawker, or an RWA tolerating the use of loud speakers for early morning prayers by a school located in the colony subject to the school paying an agreed sum to the RWA as compensation.

Agreeing to the obligation to do an act

This would include the case where an industrial unit agrees to install equipment for zero emission/ discharge at the behest of the RWA of a

neighbouring residential complex against a consideration paid by such RWA, even though the emission/ discharge from the industrial unit was within permissible limits and there was no legal obligation upon the individual unit to do so.

21. Circular clearly states that The Contract Act defines 'Contract' as a set of promises, forming consideration for each other. 'Promise' has been defined as willingness of the 'promisor' to do or to abstain from doing anything. 'Consideration' has been defined in the Contract Act as what the 'promisee' does or abstains from doing for the promises made to him.

22. This goes to show that the service of agreeing to the obligation to refrain from an act or to tolerate an act or a situation, or to do an act is nothing but a contractual agreement. A contract to do something or to abstain from doing something cannot be said to have taken place unless there are two parties, one of which expressly or impliedly agrees to do or abstain from doing something and the other agrees to pay consideration to the first party for doing or abstaining from such an act. There must be a necessary and sufficient nexus between the supply (i.e. agreement to do or to abstain from doing something) and the consideration.

23. I other words, one of the parties to such agreement/contract (the first party) must be under a contractual obligation to either (a) refrain from an act, or (b) to tolerate an act or a situation or (c) to do an act. Further some consideration" must flow in return from the other party to this contract/ agreement (the second party) to the first party for such (a) refraining or (b) tolerating or (c) doing.

24. Such contractual arrangement must be an independent arrangement in its own right. Thus, a person (the first person) can be said to be making a supply by way of refraining from doing something or tolerating some act or situation to another person (the second person) if the first person was under an obligation to do so and then performed accordingly.

25. An agreement to do an act or abstain from doing an act or to tolerate an act or a situation cannot be imagined or presumed to exist just because there is a flow of money from one party to another. Unless there is an express or implied promise by the recipient of money to agree to do or abstain from doing something in return for the money paid to him, it cannot be assumed that such payment was for doing an act or for refraining from an act or for tolerating an act or situation.

26. On perusal of the above submission, we have not entered into any supply of goods post GST regime for an amount received in June 2015 nor is it in

furtherance of business. Hence, there shall be no levy of GST neither under Section 7 of law nor as per entry 5(e) of Schedule II.

27. The appellant had applied for a refund of Accumulated Input Tax Credit on account of Export of Goods without payment of tax for the following period:

- *April-June 2018*
- *July- September 2018*
- *October - December 2018*
- *April - June 2019*
- *July-September 2019*

28. The jurisdiction office of the appellant sanctioned the amount refund applied after considering the relevant submission made on being asked vide Deficiency Memo and incorporating the same while issuing the Refund Sanction Order in RFD 06 for the above periods.

29. During the course of departmental audit of the appellant, it has been noticed that due to non- intentional, clerical error on account of calculation of incorrect amount of adjusted turnover for the purpose of refund application, refund has been sanctioned in excess.

30. Subsequent to this, the appellant voluntary paid back the amount of excess refund received for the above periods vide FORM GST DRC 03 which amounts to Rs 96,52,277/-in total.

31. The appellant contends by submitting that interest shall not be payable as there is expressive provision under the law to charge interest on such erroneous refund under Section 50 of CGST Act 2017 and penalty should not be imposed as there is neither malafide intention & suppression of facts nor evasion of tax.

32. At this juncture, reference can be made to the settled jurisprudence on this issue. In India Carbon Ltd. v. State of Assam, [(1997) 6 SCC 479], the Supreme Court was examining whether the provisions of the CST Act authorized imposition of interest for delayed payment of central sales tax. Based on the relevant provision, as it existed during that time the Court held that the provision relating to interest in the latter part of Section 9(2) can be employed by the States' sales tax authorities only if the Central Act makes a substantive provision for the levy and charge of interest on central sales tax. The principle which one can infer from this decision is that unless the law clearly provides for a provision for recovery, no interest can be recovered.

33. Relying on the above judgement of the Apex Court, we believe no interest shall be levied and collected under section 50 of CGST Act 2017 on erroneous refund, as there is no expressive provision of law for covering such scenario.

34. It is relevant to refer to provision of Section 74 of CGST Act, 2017which is produced as under:

Section 74. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly
availed or utilised by reason of fraud or any willful- misstatement or suppression of facts.-

(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilful-misstatement or Suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly
availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty equivalent to the tax specified in the notice.

(8) Where any person chargeable with tax under sub-section (1) pays the said tax along with interest payable under section 50 and a penalty equivalent to twenty-five per cent. of such tax within thirty days of issue of the notice, all proceedings in respect of the said notice shall be deemed to be concluded.

(9) The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.

Explanation 1.-For the purposes of section 73 and this section,-

(i) the expression "all proceedings in respect of the said notice" shall not include proceedings under section 132;

(ii) where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under section 73 or section 74, the proceedings against all the persons liable to pay penalty under 1 [sections 122 and 125] are deemed to be concluded.

Explanation 2.-For the purposes of this Act, the expression II suppression II 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.

35. The settled view of this court, is best explained from the following extract of a previous three judge ruling, in Cosmic Dye Chemical v. Collector Of Central Excise (1995) 6 SCC 117 where it was observed - in relation to Section 11A of the Central Excise Act, 1944, (which is in pari materia with Section 73 of the Finance Act, 1994) that:

In Cosmic Dye Chemical v. CCE [(1995) 6 SCC 117] itis held: (SCC p.119, para 6 "Now so far as fraud and collusion are concerned, it is evident that the requisite intent, i.e., intent to evade duty is built into these very words. So far as misstatement or suppression offacts are concerned, they are clearly qualified by the word "wilful" preceding the words "misstatement or suppression of facts" which means with intent to evade duty. The next set of words "contravention of any of the provisions of this Act or rules" are again qualified by the immediately following words "with intent to evade payment of duty". It is, therefore, not correct to say that there can be a suppression or misstatement of fact, which is not wilful and yet constitute a permissible ground for the purpose of the proviso to Section 11A. Misstatement or suppression of fact must be wilful."

In the case of Cosmic Dye Chemical v. Collector of Central Excise, Bombay (1995) 6 SCC 117, this Court held that intention to evade duty must be proved for invoking the proviso to section 11A(1) for extended period of limitation. It has been further held that intent to evade duty is built into the expression "fraud and collusion" but mis- statement and suppression is qualified by the preceding word "wilful"

Therefore, it is not correct to say that there can be suppression or misstatement of fact, which is not wilful and yet constitutes a permissible ground for invoking the proviso to section 11A.

In Anand Nishikawa Co. Ltd. v. CCE [(2005) 7 SCC 749] this Court has observed: (SCC p. 759, para 27)

27.... we find that 'suppression of facts' can have only one meaning that the correct information was not disclosed deliberately to evade payment of duty. When facts were known to both the parties, the omission by one to do what he might have done and not that he must have done, would not render it suppression. It is settled law that mere failure to declare does not amount to wilful suppression. There must be some positive act from the side of the assessee to find wilful suppression."

36. This Court in the case of Pushpam Pharmaceuticals Company v. Collector of Central Excise, Bombay (supra), while dealing with the meaning of the expression "suppression of facts" in proviso to Section 11A of the Act held that the term must be construed strictly, it does not mean any omission and the act

must be deliberate and willful to evade payment of duty. The Court, further, held :-

'In taxation, it ("suppression of facts") can have only one meaning that the correct information was not disclosed deliberately to escape payment of duty. Where facts are known to both the parties the omission by one to do what he might have done and not that he must have done, does not render it suppression.'

37. Relying on the aforesaid observations of this Court in the case of Pushpam Pharmaceutical Co. v. Collector of Central Excise, Bombay [1995 Suppl. (3) SCC 462], we find that "suppression of facts" can have only one meaning that the correct information was not disclosed deliberately to evade payment of duty. When facts were known to both the parties, the omission by one to do what he might have done and not that he must have done, would not render it suppression. It is settled law that mere failure to declare does not amount to willful suppression. There must be some positive act from the side of the assessee to find willful suppression. Therefore, in view of our findings made herein above that there was no deliberate intention on the part of the appellant not to disclose the correct information or to evade payment of duty, it was not open to the Central Excise Officer to proceed to recover duties in the manner indicated in the proviso to Section 11A of the Act."

38. In fact, the Act contemplates a positive action which betrays a negative intention of willful default. The same was held by Easland Combines, Coimbatore Vs. The Collector of Central Excise, Coimbatore[(2003) 3 SCC 410] wherein this Court held:-

> *"31.It is settled law that for invoking the extended period of limitation duty should not have been paid, short levied or short paid or erroneously refunded because of either fraud, collusion, willful misstatement, suppression of facts or contravention of any provision or rules. This Court has held that these ingredients postulate a positive act and, therefore, mere failure to pay duty and/ or take out a licence which is not due to any fraud, collusion or willful misstatement or suppression of fact or contravention of any provision is not sufficient to attract the extended period of limitation."*

39. Further as per explanation provided in the Section 74, it clearly states that 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.

40. From the definition, it is construed that suppression will be only called if taxable person does not declare facts or information in the return, statement, etc or fails to furnish any information being asked.

Hence, as per the instant case, the firm has reported all the required facts or information in the returns filed. The appellant faced financial problem and due to which they failed to furnish the GST returns in due time limit and please note this cannot be categorized to be case of suppression or fraud or misstatement for that matter to charge the appellant under Section 74 of the CGST Act 2017.

41. Considering the above position of legal provision, case laws and our submission it is stated that the case under consideration does not fall under Section 74 of CGST Act 2017. Hence, there shall be no penalty to be attracted on the erroneous refund.

42. We believe that as per Explanation 1 that states that any proceedings have been concluded under Section 73 & Section 74 of CGST Act, 2017 then proceedings against all the person liable to pay penalty under Section 122,125, 129 & 130 are deemed to be concluded.

43. We further challenge the Show Cause Notice issued in Form GST DRC 01 the same has not been issued in accordance to Rule 142(1) of CGST Rules which mandated to statutorily oblidges the revenue department to communicate SCN by uploading the same in the website i.e GST portal. We rely on the judgement of Honorable Madhya Pradesh High Court in case of Akash Garg vs. State of M.P. [W.P.No.16117/2020 (dated, November 19, 2020)], it was held that it is trite principle of law that when a particular procedure is prescribed to perform a particular act then all other procedures/modes except the one prescribed are excluded. This principle becomes all the more stringent when statutorily prescribed and further Held that, the Court has no manner of doubt that statutory procedure prescribed for communicating SCN/ order under Rule 142(1) of CGST Rules having not been followed by the revenue, therefore the demand is struck down.

44. Therefore, considering the facts, legal provision of law and submission from the appellant is evident that Order by the Ld. Assistant Commissioner of State Tax shall be quashed and set aside as the demand of interest is arithmetically incorrect."

PERSONAL HEARING :

3. Personal Hearing in the matter was held on 11.08.2023, wherein Shri Devam Sheth, Chartered Accountant, appeared in person on behalf of the

'Appellant' as Authorized Representative before the appellate authority. He submitted that :

1)

(i) Interest is confirmed by the Ld. Adjudicating authority on erroneous refund under Section 50 of the CGST Act. But there is no specific provision of charging interest on refund sanctioned by the Department. In absence of any legal provisions, interest is not leviable, thus requested to drop the interest liability. In support, reliance is placed on the Hon'ble Supreme Court Decision in case of India Carbon Ltd. Vs UOI.

(ii)) As regards the penalty under Section 74, it is submitted that there is no willful or any suppression as these very facts have been produced before the Refund Sanctioning Authority who has sanctioned the refund after examining the submissions. No new facts or evidence have been brought on record in this case by the department. In this regard they reiterated the submissions made by them at para 35 to 39 of their submissions.

2) As regards the amount of Rs.25.00 lacs received in the year 2015 (during VAT regime) and carried forwarded till 2018 and taken into P&L as per Income Tax Provision based on declaration of the party, stating there is no outstanding. This transaction do not qualify for any service under GST Legal provisions under supply of service, thus not taxable at all.(Ref. para No. 10 to 20 of written submission).

In view of the above they submitted that there should be no levy of interest and penalty and requested to set aide the OIO.

DISCUSSION AND FINDINGS :

5. I have carefully gone through the facts of the case available on records, and submissions made by the *'Appellant'* in the appeal memorandum, I find that the main issue to be decided in the instant case is :

Whether the impugned order passed by the adjudicating authority with regard to demand/charge/imposition of:

(i) interest under Section 50 of the Act and penalty of Rs.96,51,276/- under the provisions of the Section 122(2)(b) read with Section 74 of the CGST/GGST Act is proper or otherwise?

(ii) Confirmed Rs.4,50,000/- and ordered to be recovered under the provisions of Section 74(1) of the Act read with Section 20 of the IGST Act and interest at the prescribed rate under the provisions of Section 50 of the CGST Act read with Section 20 of the IGST Act on the tax demanded and penalty of Rs.4,50,000/- under Section122(2)(b) read with Section 74 of

the CGS Act read with Section 20 of the IGST Act on Tax demanded is proper or otherwise?

5.1 At the foremost, I observed that in the instant case the "impugned order" is of dated 31-03-2023 and the present appeal is filed online on 26-05-2023. As per Section 107(1) of the CGST Act, 2017, the appeal is required to be filed within three months time limit. Therefore, I find that the present appeal is filed within normal period prescribed under Section 107(1) of the CGST Act, 2017. Accordingly, I am proceeding to decide the case.

5.2 I find that the appellant is engaged in Synthetic/Organic Colouring Material falling under Chapter Head 3204 and having GSTIN-24ACUPS1969E123. During the course of audit it was observed by the Audit that the (1) the appellant had claimed and received erroneous refund amounting to Rs.96,51,277/- by considering wrong amount as adjusted turnover. The refund sanctioned on account of this error was Rs.96,51,277/- (Rs.48,25,638/- CGST + Rs.48,25,638/- SGST) and (2) the appellant had received an amount of Rs.25,00,000/- as advance in June-2015 from M/s Kolorjet Chemicals Pvt. Ltd. for supply of goods and the appellant was in receipt of a declaration dated 04-05-2018 stating outstanding amount as per their Books of accounts was NIL as on date. The same amount was forfeited and booked as income on 01-04-2018 in GST regime by the appellant.

5.3 As there are two separate issues in the present appeal, I will take it one by one.

(A) Recovery of Erronous refund claimed of accumulated Input Tax Credit on account of zero rated supply of goods and without payment of duty:

5.4 I find that the excess amount of refund by considering wrong amount as adjusted turnover by the appellant and due to this error, excess amount of refund of Rs.96,51,277/- sanctioned by the Refund sanctioning authority, when pointed out by the Audit, has been paid by the appellant vide different DRC-03 dated 31-03-2022 and the same is confirmed by the adjudicating authority. The only issue is with regard to interest and penalty.

5.5 For this I refer the provisions of Section 50, Section 74 (1) and Section 122(2)(b) :

***Section 74. Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any willful- misstatement or suppression of facts.-**

(1) Where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilised by reason of fraud, or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not **pay the amount specified in the notice along with interest payable thereon under section 50 and a penalty equivalent to the tax specified in the notice.**

***Section 50. Interest on delayed payment of tax.-**

(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:

[1][**Provided** that 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, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.]

(2) The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

Section 122. Penalty for certain offences.-

*(2) Any registered person who supplies any goods or services or both on which any tax has not been paid or short-paid or **erroneously refunded**, or where the input tax credit has been wrongly availed or utilised,-*

(b) for reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty equal to ten thousand rupees or the tax due from such person, whichever is higher.

Rule 89. Application for refund of tax, interest, penalty, fees or any other amount.-

[(4) In the case of zero-rated supply of goods or services or both without payment of tax under bond or letter of undertaking in accordance with the provisions of sub-section (3) of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), refund of input tax credit shall be granted as per the following formula -

Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover

Where, -

(A) "Refund amount" means the maximum refund that is admissible;

(B) "Net ITC" means input tax credit availed on inputs and input services during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both;

[4][(C) "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is 1.5 times the value of like goods domestically supplied by the same or, similarly placed, supplier, as declared by the supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;]

(D) "Turnover of zero-rated supply of services" means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-

Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;

[5][(E) "Adjusted Total Turnover" means the sum total of the value of-

(a) the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and

(b) the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services,

From the above provisions, I find that as the Respondent has not accounted for the turnover of zero rated supplies under Total Adjusted Turnover in spite of it clearly defined under the Adjusted Turnover as above. Therefore, there appears to be negligence on part of the Respondent who has not checked the material facts available with them before filing the refund claim. They should have thoroughly checked the figures, which they have not done so, resulting in excess amount of refund claim. All the more so, they have at no point of time come forward and brought this fact to the Department and paid the excess refund sanctioned to them. It is only when the Audit pointed out the same, they have paid the excess amount of refund sanctioned, to the Government. Thus they have willfully misstated the facts and suppressed the vital information of not adding the turnover of zero rated supplies under Total Adjusted Turnover.

5.7 Further, with regard to interest, the same is applicable under Section 50(1) of the CGST /GGST Act, 2017 on the erroneous refund amount Rs.96,51,277/-. The following citation in support of it, is as under:

In case of SOMSON EXPORTS BEFORE THE GOVERNMENT OF INDIA, MINISTRY OF FINANCE [Department of Revenue - Revisionary Authority] Ms.

Rimjhim Prasad, Joint Secretary reported in 2016 (344) E.L.T. 709 (G.O.I.) it was held that:

"Government finds that rebate has been erroneously sanctioned to the applicant and is recoverable from them along with interest. Rebate is nothing but refund of taxes upon export of goods. Thus if taxes have been erroneously refunded upon export, they are required to be paid back to the exchequer in the same form as they were received. Further retention of amounts not due to them lawfully has placed the amount in the hands of the applicant and the exchequer must be compensated for such deprivation due to cash rebate taken incorrectly by the applicant. The Commissioner (Appeals) has therefore, erred in holding that no interest is chargeable under Section 11AA ibid on the amount erroneously refunded to the applicant".

5.8 The above citation is squarely applicable in the present case. Hence interest under Section 50(1) of the CGST Act/GGST Act is payable on the excess refund amount of Rs.96,51,277/- sanctioned to the appellant, the said amount of erroneous refund has already been paid by the appellant.

(B) "Non-payment of tax amounting to Rs.4,50,000/- on advance taken on goods.

5.9 I find that the appellant has not agreed to pay the tax on the Advance taken on goods and contested that there shall be no levy of GST on 'non-payment of Tax on Advance taken on goods' either under Section 7 of the CGST Act or as per entry 5(e) of Schedule-II of the CGST Act, 2017. Therefore I refer the relevant provisions as under:-

Section 7. Scope of supply.-

(1) For the purposes of this Act, the expression - "supply" includes-

(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;

[1][(aa) the activities or transactions, by a person, other than an individual, to its members or constituents or vice-versa, for cash, deferred payment or other valuable consideration.

***Explanation** .-For the purposes of this clause, it is hereby clarified that, notwithstanding anything contained in any other law for the time being in force or any judgment, decree or order of any Court, tribunal or authority, the person and its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions inter se shall be deemed to take place from one such person to another;]*

(b) import of services for a consideration whether or not in the course or furtherance of business; [2][and]

(c) the activities specified in Schedule I, made or agreed to be made without a consideration; [3][****]

(d) [4][****].

[5][(1A) where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.]

SCHEDULE II
[See section 7]
ACTIVITIES [OR TRANSACTIONS]125 TO BE TREATED AS SUPPLY OF GOODS OR SUPPLY OF SERVICES

"5. Supply of services

(e) agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act;

Vide the Circular No. 178/10/2022-GST dated 03-08-2022, issued by the Tax Research Unit, Ministry of Finance, Department of Revenue, New Delhi, it has been clarified as under:

6.1 A perusal of the entry at serial 5(e) of Schedule II would reveal that it comprises the aforementioned three different sets of activities viz. (a) the obligation to refrain from an act, (b) obligation to tolerate an act or a situation and (c) obligation to do an act. All the three activities must be under an "agreement" or a "contract" (whether express or implied) to fall within the ambit of the said entry. In other words, one of the parties to such agreement/contract (the first party) must be under a contractual obligation to either (a) refrain from an act, or (b) to tolerate an act or a situation or (c) to do an act. Further some "consideration" must flow in return from the other party to this contract/agreement (the second party) to the first party for such (a) refraining or (b) tolerating or (c) doing. Such contractual arrangement must be an independent arrangement in its own right. Such arrangement or agreement can take the form of an independent stand- alone contract or may form part of another contract. Thus, a person (the first person) can be said to be making a supply by way of refraining from doing something or tolerating some act or situation to another person (the second person) if the first person was under an obligation to do so and then performed accordingly.

Agreement to do or refrain from an act should not be presumed to exist

7. There has to be an express or implied agreement; oral or written, to do or abstain from doing something against payment of consideration for doing or abstaining from such act, for a taxable supply to exist. An agreement to do an act or abstain from doing an act or to tolerate an act or a situation cannot be imagined or presumed to exist just because there is a flow of money from one party to another. Unless there is an express or implied promise by the recipient of money to agree to do or abstain from doing something in return for the money paid to him, it cannot be assumed that such payment was for doing an act or for refraining from an act or for tolerating an act or situation. Payments such as liquidated damages for breach of contract, penalties under the mining act for excess stock found with the mining company, forfeiture of salary or payment of amount as per the employment bond for leaving the employment before the minimum agreed period, penalty for cheque dishonour etc. are not a consideration for tolerating an act or situation. They are rather amounts recovered for not tolerating an act or situation and to deter such acts; such amounts are for preventing breach of contract or non-performance and are thus mere 'events' in a contract. Further, such amounts do not constitute payment (or consideration) for tolerating an act, because there cannot be any contract: (a) for breach thereof, or (b) for holding more stock than permitted under the mining contract, or (c) for leaving the employment before the agreed minimum period or (d) for doing something leading to the dishonour of a cheque. As has already been stated, unless payment has been made for an independent activity of tolerating an act under an independent arrangement entered into for such activity of tolerating an act, , such payments will not constitute 'consideration' and hence such activities will not constitute supply" within the meaning of the Act."

5.10 I find that the Appellant has received an amount of Rs.25,00,000/- from M/s Kolorjet Chemicals Ltd. and shown under the column of sundry creditors for Goods under the head of current liability of the Balance, Sheet. As the Appellant has contended that M/s Kolorjet Chemicals P. Ltd. has issued a declaration to the effect that they do not have any outstanding with the appellant and on the basis of the said declaration, the appellant has reversed the said amount from the current liability and since there was no sale of goods or render of services to M/s Kolorjet Chemicals Pvt. Ltd. against the said amount, and contended that they are not liable to pay GST.

5.11 The adjudicating authority has confirmed that demand of Rs.4,50,000/- by treating the said income as supply of service under

Schedule-II 5 (e) of the CGST Act, 2017, under section 74(1) of the ACT read with Section 20 of the IGST Act, 2017 along with interest and penalty.

5.12 Though it is crystal clear that 5(e) agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act; of Schedule-II is a service, there must be an agreement between the two parties i.e. supplier and the service receiver.

5.13 From the plain reading of the Circular No. 178/10/2022-GST dated 03-08-2022, it has been clarified that All the three activities must be under an "agreement" or a "contract" (whether express or implied) to fall within the ambit of the said entry. In other words, one of the parties to such agreement/contract (the first party) must be under a contractual obligation to either (a) refrain from an act, or (b) to tolerate an act or a situation or (c) to do an act. Further some "consideration" must flow in return from the other party to this contract/agreement (the second party) to the first party for such (a) refraining or (b) tolerating or (c) doing.

5.14 Further it has also been clarified that there has to be an express or implied agreement; oral or written, to do or abstain from doing something against payment of consideration for doing or abstaining from such act, for a taxable supply to exist. An agreement to do an act or abstain from doing an act or to tolerate an act or a situation cannot be imagined or presumed to exist just because there is a flow of money from one party to another. Unless there is an express or implied promise by the recipient of money to agree to do or abstain from doing something in return for the money paid to him, it cannot be assumed that such payment was for doing an act or for refraining from an act or for tolerating an act or situation.

5.15 I find that there is no mention of any agreement between the appellant and M/s Kolorjet Chemicals Pvt. Ltd. Just because the appellant had received an advance of Rs.25,00,000/- from M/s Kolorjet Chemicals Pvt. Ltd. in 2015 i.e. pre-GST and in 2018, the appellant received a declaration from M/s Kolorjet Chemicals Pvt. Ltd that they do not have any outstanding with the appellant, cannot be implied that the act is agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act; as per the clarification in the referred Circular.

5.16 Therefore, from the above discussions, I am of the view that the advance of Rs.25,00,000/- received by the appellant pre-GST and subsequently in 2018, booked as income in the Books of accounts on the

declaration received from M/s Kolorjet Chemicals Pvt. Ltd that they do not have any outstanding with the appellant, is not taxable under the GST law.

6. In view of the above:

i) I uphold the Demand of Rs.96,51,276/- under Section 74(1) of the CGST/GGST Act, 2017 along with Interest on the same, under Section 50 of the CGST/GGST Act, 2017 and penalty of Rs.96,51,276/- under Section 122(2)(b) read with 74 of the CGST/GGST Act, 2017.

ii) I Drop the demand of Rs.4,50,000/- and also drop the interest confirmed under Section 50 and also drop the penalty imposed under Section 122(2)(b) read with Section 74 of the CGST/GGST Act, 2017 read with section 20 of the IGST Act, 2017.

7. The appeal filed by the appellant is partially allowed to the above extent only.

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

8. The appeal filed by the *appellant* stands disposed of in above terms.

(ADESH KUMAR JAIN)
JOINT COMMISSIONER (APPEALS)

Attested

(SUNITA D. NAWANI)
SUPERINTENDENT,
CGST & C.EX.(APPEALS),
AHMEDABAD

Date: 28.09.2023

By R.P.A.D.

To:

M/s Ramdoot Enterprises, 906-2 and 906 4-A, G.1.D.C: ESTATE. G.I.D.C ESTATE. NARODA, Ahmedabad, Gujarat 382330.
(GSTIN-24ACUPS1969E123)

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 Comm'te.
4. The Additional Commissioner, Central Tax (System), Ahmedabad North Commissionerate.
5. The Deputy/Assistant Commissioner, CGST & C. Ex, Division-I, Ahmedabad North Commissionerate.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad for publication on website.
7. Guard File. /P.A. File.