



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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DIN NO.: 20231064SW0000212012

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| (क) | फाइल संख्या / File No. | GAPPL/ADC/GSTP/2436/2023 / १७७२०-२९ |
| (ख) | अपील आदेश संख्या और दिनांक / Order-In -Appeal and date | AHM-CGST-002-APP-JC-76/2023-24 and 27.10.2023 |
| (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 | 31.10.2023 |
| (ङ) | Arising out of Order-In-Original No. CGST/WT07/HG/1069/22-23 dated 28.03.2023 passed by The Assistant Commissioner, CGST, Division-VII, Ahmedabad North Commissionerate | |
| (च) | अपीलकर्ता का नाम और पता / Name and Address of the Appellant | M/s Akshar Developers (GSTIN: 24ABDFA5060A1Z7), 10, Sankalp Bunglows, Motera, Ahmedabad-382424 |

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|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (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 पर उपलब्ध कराए गए 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 . |



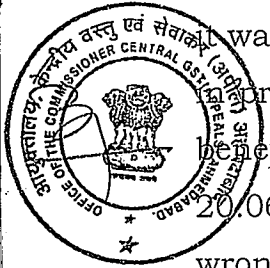
ORDER-IN-APPEAL**Brief Facts of the Case :**

M/s. Akshar Developers, 10, Sankalp Bunglows, Motera, Ahmedabad - 382424 (hereinafter referred as 'Appellant') has filed the appeal against Order-in-Original No. CGST/WT07/HG/1069/2022-23 dated 29.03.2023 (date of communication of the order appealed against is 15.04.2023) (hereinafter referred as 'Impugned Order') passed by the Assistant Commissioner, CGST, Division - VII, Ahmedabad North (hereinafter referred as 'Adjudicating Authority').

2. Briefly stated the facts of the case is that the 'Appellant' was registered under erstwhile Service Tax regime for providing "works contract service" i.e. construction of Residential Complex, and holding Service Tax Registration No :ABDFA506OASDOO1, they were also registered under GST regime and holding Goods and Service Tax Identification Number 24ABDFA5060A1Z7 for supply of taxable service namely "Works Contract Service" i.e. Construction of Residential Complex. During the course of audit it was observed that in the existing law i.e. in pre-GST era they were engaged in providing Works contact service and paying Service Tax after availing the benefit of abatement as provided under Notification No.26/2012-S.T dated 20.06.2012 as amended, however under the GST Regime the supplier had wrongly carry forwarded input tax credit amounting to Rs 36,76,177.00 through TRAN- I in their electronic credit ledger in respect of inputs viz. Ready Mix Concrete, cement, steel bar, etc held in stock on appointed day and which are contained in their semi finished & finished goods, under the provision of Section 140(3) of the CGST Acts, 2017.

3. In response to said TRAN-1, a SCN was issued to the appellant stating as to why -

- *The Input Tax Credit of Rs. 36,76,177/- wrongly carried forward in their electronic credit ledger through TRAN-1 and utilized for payment of GST liability should not be demanded under the provision of Section 74(1) of the CGST Act, 2017;*
- *Interest should not be charged and recovered from them under the provisions of Section 50(3) of the CGST Act read with the provisions of Section 20 of the IGST Act; ;*
- *Penalty should not be imposed on them under the provisions of Section 74(1) of the CGST Act 2017 read with the provisions of Section 122(2)(b) of the Act and Section 20 of the IGST Act on the proposed demand of ITC/tax at (i) above.*



4. Accordingly, the Adjudicating Authority has passed the impugned order on 29.03.2023 and confirmed the demand of Rs. 36,76,177/- under Section 74(1) of the CGST Act, 2017, interest on the amount of GST of Rs. 36,76,177/- under the provision of Section 50(3) and penalty of Rs. 36,76,177/- under Section 74(1) of the CGST Act, 2017 read with Section 74(1) of Gujarat GST Act, 2017 and Section 20 of IGST Act, 2017 on the following grounds:

- As per the show cause notice, the appellant is engaged in the construction of residential complex. However, neither the show cause notice nor the appellant have made it clear whether there is involvement of sale of immovable goods/real estate as well. In addition, the appellant has failed to respond to the personal hearing opportunities provided to the appellant;

- As per Section 17(5) of the CGST Act, 2017 Notwithstanding anything contained in sub-section (l) of section 16 and subsection (1) of section 18, input tax credit shall not be available in respect of the following, namely;-

(c) Works contract services when supplied for construction of an immovable property (other than plant and machinery) except where it is an input service for further supply of work contract service;

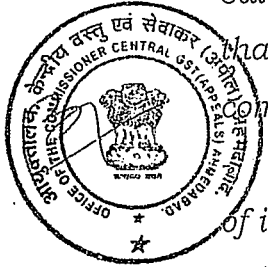
- that they are not in a position to decide whether there is involvement of sale of immovable goods in the course of business of the appellant. Even, in that case there is no proof of date of completion of the construction like completion certificate, etc;

- that, during the course of audit on being asked to produce stock register of inputs lying in balance as on 01.07.2017, the supplier stated that they have not maintained stock registered of any inputs and hence they are unable to produce the same. They also failed to co-relate the invoice of balance inputs held in stock and input contained in their semi-finished and finished goods;

- that appellant failed to comply with the conditions for claiming CENVAT credit under transitional provision can be carried forward through TRAN-1 in GST regime section 140(3). Further, in their submission, the appellant failed to produce the copy of tax paid bills regarding the goods held in the stock (if so), in finished or semi finished form. Further the appellant failed to justify whether input tax availed was used in furtherance of business for supply of taxable supplies.

5. Being aggrieved with the impugned order the appellant has filed the present appeal on following grounds –

- The learned Assistant Commissioner has grossly erred in points of law and facts in the acts of the appellant;
- The ITC is carried forwarded as per section 140(3) of the CGST Act and all the five conditions are satisfied by the appellant. But Id. AO

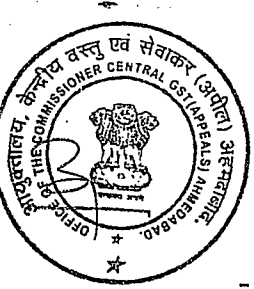


stretched the simple provision which is specifically made for transitional period by unnecessarily using the definition of "Inputs" and then "Goods" and made it complicated. When the section specifically allows this benefit of Tran.1 to "Works Contract" such stretched meaning is not required. And in such meaning no "Works Contract" service providers can avail the ITC under this section as their WIP or FG is always fixed assets. And if it would have been so then law makers or Government would not have added the word "Works Contract Services" specifically. So, this stretched meaning is un-law full and would not at all have been in the mind of law makers;

- the constructed property which is considered by the Id. AO as fixed and not allowed the ITC is also liable to pay GST until the BU is received. So, department cannot make the convenient meaning of the same issue in both the situation just to disallow ITC and collect revenue. However this does not affect in any way our stand to get the ITC carried forward under Tran.1. So, in law, facts and circumstances of the appellant's case, the learned AO has grossly erred by not allowing the ITC C/f under Tran.1 which is not tenable and requires to be quashed.
- The same way levy of interest under the provision of Section 50(3) of the CGST Act read with the provisions of Section 20 of the IGST Act is also not tenable under law and fact of the case and requires it to be quashed; penalty proceedings under the provision of Section 74(1) of the CGST Act is also not at all tenable law and requires to be quashed.
- That they have paid all the tax in time and tax compliant and the demand is raised due to unnecessary stretching of provisions of section 140(3) the case is not at all the matter of malafide or culprit intention which is narrated by the Id AO in his order. So your appellant wants justice from your good self.
- Appellant asks to be allowed to add, alter, and amend all or any of the grounds of appeal.

Personal Hearing:

6. Personal Hearing in the matter was fixed/held on 11.09.2023 and 09.10.2023 wherein Mr. B.K.Chavda, CA appeared on behalf of the 'Appellant' as authorized representative. During P.H. he has submitted that the taxpayer is a builder and the material namely consisting steel and cement and concrete etc. The Tran-1 credit disallowed merely on the ground that the said goods are fixed assets therefore Tran-1 credit will not be admissible. But since B.U. still not issue, the project is incomplete and liable for GST and accordingly availed ITC and paid GST where ever applicable. He further submitted additional submissions and also reiterated the written



submission and ground of appeal. In view of above requested to allow appeal.

7. During the personal hearing the appellant has submitted additional statement, the details are as under:

- the appellant has referred Section 140(3): Credit relating to closing stock:

The above sub section reads as under.

"(3) A registered person, who was not liable to be registered under the existing law, or who was engaged in the manufacture of exempted goods or provision of exempted services, or who was providing works contract service and was availing of the benefit of notification No. 26/2012-Service Tax, dated the 20th June, 2012 or a first stage dealer or a second stage dealer or a registered importer or a depot of a manufacturer, shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day

subject to the following conditions, namely:--

(i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;

(ii) the said registered person is eligible for input tax credit on such inputs under this Act;

(iii) the said registered person is in possession of invoice or other prescribed documents evidencing payment of duty under the existing law in respect of such inputs;

(iv) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day; and

(v) the supplier of services is not eligible for any abatement under this Act:

Provided that where a registered person, other than a manufacturer or a supplier of services, is not in possession of an invoice or any other documents evidencing payment of duty in respect of inputs, then, such registered person shall subject to such conditions, limitations and safeguards as may be prescribed, including that the said taxable person shall pass on the benefit of such credit by way of reduced prices to the recipient, be allowed to take credit at such rate and in such manner may be prescribed. According to the above sub Section:

- *a builder who availed the benefit of Notification No. 26/2012 up to 30.6.2017 is entitled to take credit of eligible duties in his electronic credit ledger in respects of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day subject to conditions;*



- Section 140 (3) is talking about inputs contained in semi-finished goods held in stock;
- there cannot be any logic by disallowing the ITC in just transitional provisions by giving stretched meaning of definition of inputs and goods when such meaning is not taken, in regular dealer of works contract even in GST;
- transitional provisions are very much clear and speaks very clearly that closing stock in any format on the appointed day are eligible for carry forward of ITC;
- that department is asking for GST on such so called immovable property until its BU is received. So department itself accepts that it is no immovable property until BU is received. So at least it not an immovable property at the time of TRAN 1 and that too when department had collected the GST on the said so called immovable property;

Discussion and Findings :

I have carefully gone through the facts of the case, grounds of appeal, submissions made by the 'Appellant' in the Appeals Memorandum as well as through additional submission and documents available on record. It is observed that the appellant had availed the transitional credit of Total Rs.36,76,177/- by filing TRAN-1 in their electronic credit ledger in respect of inputs viz. Ready Mix Concrete, cement, steel bar, etc held in stock on appointed day and which are contained in their semi-finished and finished goods, under the provision of Section 140(3) of CGST Act, 2017.

9. A Show Cause Notice was issued to the appellant in this regard. Thereafter, the Adjudicating Authority has passed the impugned order on 29.03.2023 and confirmed the demand of Rs. 36,76,177/- under Section 74(1) of the CGST Act, 2017, interest on the amount of GST of Rs. 36,76,177/- under the provision of Section 50(3) and penalty of Rs. 36,76,177/- under Section 74(1) of the CGST Act, 2017 read with Section 74(1) of Gujarat GST Act, 2017 and Section 20 of IGST Act, 2017. Accordingly, the appellant has preferred the present appeal.

10. I observed that in the instant case the "impugned order" is of dated 29.03.2023 (date of communication of order is 15.04.2023) and appeal is filed on 10.07.2023. As per Section 107(1) of the CGST Act, 2017, the present appeal is considered to be filed in time.

11(i). In this case, the transitional credit of Rs. 36,76,177/- availed by the appellant on the inputs contained in semi-finished or finished goods held in stock on the appointed day was held inadmissible and ordered for recovery. I observed that transitional credit availed by the appellant was held

inadmissible under Section 140 (3) of CGST Act, 2017. For better appreciation of facts, I refer to Section 140 (3) of CGST Act, 2017 as under:

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

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

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

11(ii). As the supply of service in relation to construction of residential complex also involves transfer of "land/undivided share of land" which do not attract GST, the value of such land/ undivided share of land shall be deemed to be 1/3rd of the total amount charged for such supply. As such GST on Residential Complex [for which a part or total consideration is received prior to issue of a completion/occupancy certificate or its first occupancy, whichever is earlier], shall be 2/3rd of the total consideration charged for such supply (thus GST payable on a Flat/House/ Complex would works out to be 12% of the total consideration inclusive of the value of land/ undivided share of land). As such ITC claimed Rs. 36,76,177/- on the inputs contained in their finished goods or semi-finished goods (i.e. building under development) held in stock on the appointed day is not found to be admissible as per condition mentioned at above condition (v) of Section 140(3) of the CGST Act,2017.



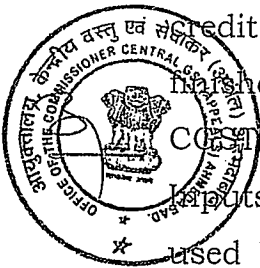
12(i). It is seen that in the case of M/s R.B. Construction Company 2019 (23) G.S.T.L. 429 (App. A.A.R.-GST), Appellate Authority For Advance Ruling Under GST, Gujarat, has held as under:-

10.6 Section 2(52) of the CGST Act, 2017 and the GGST Act, 2017 defines the term 'goods' as every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply. The work of the appellant falls within the definition of 'works contract' as given under Section 2(119) of the CGST Act, 2017 and the GGST Act, 2017. Therefore, even if the contract of the appellant was on work-in-process stage on the appointed day, the same would not be covered within the terms 'semi-finished or finished goods' as the term 'goods' covers movable property and not immovable property.

12(ii). In view thereof, the appellant is not entitled to avail input tax credit in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in the stock under sections 140(3) of the CGST Act, 2017. I find that as per Section 2(59) of the CGST Act, 2017, inputs means any goods other than capital goods used or intended to be used by a supplier in course of furtherance of business. Whereas as per Section 2(52) of the said Act "Goods" means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply.

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

As per Section 2 (59) of the said Act, 'inputs' means any goods other than capital goods used or intended to be used by a supplier in course of furtherance of business. As per Section 2 (52) of the said Act, 'Goods' means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply. M/s. ABC referred to Section 140

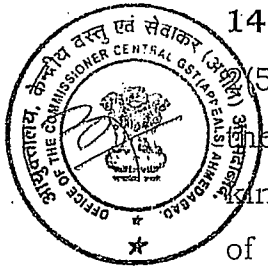


(3) of the CGST Act, 2017 and submitted that they availed the credit of Rs.59.24 lakh in Tran 1 against the inputs contained in their finished goods or semi finished goods (i.e. their buildings under development) held in stock on the appointed day. The contention of the assessee does not appear to be correct as a building under construction being attached to earth cannot be called 'goods' in terms of definition as per Section 2(52) mentioned above and in terms of various case laws under erstwhile Central Excise Act, 1944. Therefore it is appears that in the case of building construction, the transitional credit of inputs already used in construction and contained in WIP as on 30-6-2017 is not admissible.

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

14(ii). Concurrent reading of Section 140(3) of CGST Act, 2017, Section 2(52) of CGST Act, 2017 and clarification issued by DG (Audit) leads that, the term 'goods' given under Section 140 (3) of CGST Act, 2017 means every kind of movable property. Therefore, to qualify for availing transitional credit of eligible duties of input contained in semi-finished or finished 'goods' in terms of Section 140(3), such goods ought to be movable goods. I find that in this case, transitional credit of Rs.36,76,177/- was availed on inputs already used in such buildings/ structures and contained in under construction buildings/structures (work-in-progress). Such buildings/structures are undoubtedly immovable goods. Since Section 140(3) read with Section 2(52) allows transitional credit only on inputs used finished/semi-finished goods of movable nature, I find that transitional credit of Rs.36,76,177/- availed on inputs used in such buildings/structures is not admissible. I further find that the registered person who is eligible for any abatement under CGST Act cannot claim the credit under reference in view of the condition (v) of Section 140(3) of CGST Act, 2017.

15(i). A registered person is entitled to carry forward Cenvat Credit of inputs held in stock and inputs contained in their semi-finished and finished goods through Trans-1 under GST regime in their electronic credit ledger as



per the transactional provisions and rules laid down. In this regard I refer to Sub Rule -2 of Rule 117 of the CGST Act as reproduced below:

(2) Every declaration under sub-rule (1) shall-

(a) in the case of a claim under sub-section (2) of section 140, specify separately the following particulars in respect of every item of capital goods as on the appointed day-

(i) the amount of tax or duty availed or utilized by way of input tax credit under each of the existing laws till the appointed day; and

(ii) the amount of tax or duty yet to be availed or utilized by way of input tax credit under each of the existing laws till the appointed day;

(b) in the case of a claim under sub-section (3) or clause (b) of sub-section (4) or subsection (6) or sub-section (8) of section 140, specify separately the details of stock held on the appointed day;

(c) in the case of a claim under sub-section (5) of section 140, furnish the following details, namely:-

(i) the name of the supplier, serial number and date of issue of the invoice by the supplier or any document on the basis of which credit of input tax was admissible under the existing law;

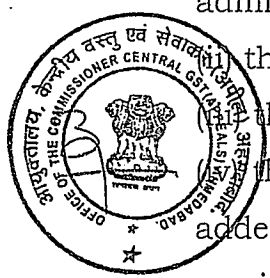
(ii) the description and value of the goods or services;

(iii) the quantity in case of goods and the unit or unit quantity code thereof;

(iv) the amount of eligible taxes and duties or, as the case may be, the value added tax [or entry tax] charged by the supplier in respect of the goods or services; and

(v) the date on which the receipt of goods or services is entered in the books of account of the recipient.

15(ii). In this regard it is observed that during the course of audit on being asked to produce stock register of inputs lying in balance as on 01.07.2017, the appellant stated that they have not maintained stock registered of any inputs and hence they are unable to produce the same. They also failed to co-relate the invoice of balance inputs held in stock and input contained in their semi-finished and finished goods. Further, in their submission, the appellant failed to produce the copy of tax paid bills regarding the goods held in the stock (if so), in finished or semi finished form. Further the appellant failed to justify whether input tax availed was used in furtherance of business for supply of taxable supplies. Accordingly, it is observed that the appellant failed to comply with the conditions Sub of Rule-2 of Rule 117 of the CGST Act for claiming Cenvat Credit through Tran-1 in GST regime. Further there is nothing on record which has been produced by the appellant that the material fact relating to its act of omission was made known to the department.

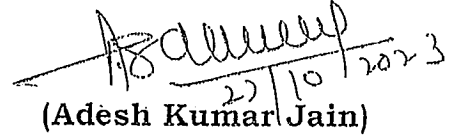


16. I further find that interest is levied on "ineligible ITC availed and utilized" under Section 50(3) of CGST Act, 2017. The appellant has not produced any evidence regarding non-utilization of the Input Tax Credit wrongly availed before the adjudicating authority. Therefore, I find that interest is leviable in the present case. I further find that the appellant is also liable for penalty under Section 74(1) of CGST Act, 2017 for contravention of the provisions of Section 140 of CGST Act, 2017. Hence, I find that penalty is also imposable upon the appellant.

17. In view of the above discussions, I don't find any infirmity in the impugned order passed by the adjudicating authority. Accordingly, I upheld the impugned order and reject the appeal filed by the appellant.

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.


(Adesh Kumar Jain)

Joint Commissioner (Appeals)

Date: 27.10.2023

Attested


(Sandheer Kumar)
Superintendent (Appeals)



By R.P.A.D.

To,
M/s. Akshar Developers,
10, Sankalp Bunglows, Motera,
Ahmedabad - 382424.

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 Dy./Asstt. Commissioner, CGST, Division-VII, Ahmedabad North.
5. The Superintendent (Systems), CGST Appeals, Ahmedabad.
6. Guard File.
7. P.A. File



