



केंद्रीय कर आयुक्त (अपील)



O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,

केंद्रीय उत्पाद शुल्क भवन,

7th Floor, Central Excise Building,

Near Polytechnic,

सातवीं मंजिल, पॉलिटेक्निक के पास,

Ambavadi, Ahmedabad-380015

आम्बावाडी, अहमदाबाद-380015

079-26305065

टेलीफैक्स : 079 - 26305136

रजिस्टर डाक ए .डी .द्वारा

क फाइल संख्या (File No.): V2(ST)189/A-II/ 2016-17

स्थगन आवेदन संख्या(Stay App. No.):

ख अपील आदेश संख्या (Order-In-Appeal No.): AHM-EXCUS-002-APP- 102-17-18

दिनांक (Date): 25/09/2017, जारी करने की तारीख (Date of issue): _____

श्री उमा शंकर, आयुक्त (अपील-II) द्वारा पारित

Passed by Shri Uma Shanker , Commissioner (Appeals)

ग _____ आयुक्त, केंद्रीय उत्पाद शुल्क, (मंडल-I), अहमदाबाद, आयुक्तालय द्वारा जारी

मूल आदेश सं----- दिनांक -----से सृजित

Arising out of Order-In-Original No. SD-01/Ref/20/AC/Nirma/2016-17 Dated:

26.09.2016 issued by: Assistant Commr STC(Div-I), Ahmedabad.

घ अपीलकर्ता/प्रतिवादी का नाम एवम पता (Name & Address of the Appellant/Respondent)

M/s Nirma University

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person an aggrieved by this Order-in-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way:

भारत सरकार का पुनरीक्षण आवेदन :

Revision application to Government of India:

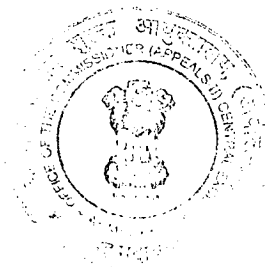
(1) (क) (i) केंद्रीय उत्पाद शुल्क अधिनियम 1994 की धरा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परंतुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली-110001 को की जानी चाहिए।

A revision application lies to the Under Secretary, to the Government of India, Revision Application Unit, Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001, under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid:

(ii) यदि माल की हानि के मामले में जब हानि कारखाने से किसी भंडारगार या अन्य कारखाने में या किसी भंडारगार से दूसरे भंडारगार में माल ले जाते हुए मार्ग में, या किसी भंडारगार या भंडार में चाहे वह किसी कारखाने में या किसी भंडारगार में हो माल की प्रकिया के दौरान हुई हो।

In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse

(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामले में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।



Cont...2

- (c) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हों।

- (d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

- (1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 वालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

- (2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

- (1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

- (क) वर्गीकरण मूल्यांकन से संबंधित सभी मामले सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण की विशेष पीठिकां वेस्ट ब्लॉक नं. 3. आर. के. पुरम, नई दिल्ली को एवं

- (a) the special bench of Custom, Excise & Service Tax Appellate Tribunal of West Block No.2, R.K. Puram, New Delhi-1 in all matters relating to classification valuation and.

- (ख) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मेटल हॉस्पिटल कम्पाउण्ड, मेघानी नगर, अहमदाबाद-380016.

- (b) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at O-20, New Metal Hospital Compound, Meghani Nagar, Ahmedabad : 380 016. in case of appeals other than as mentioned in para-2(i) (a) above.

- (2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 की धारा 6 के अंतर्गत प्रपत्र इए-3 में निर्धारित किए अनुसार अपीलीय न्यायाधिकरणों की गई अपील के विरुद्ध अपील किए गए आदेश की चार प्रतियाँ सहित जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहाँ रूपए 1000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक हो तो रूपए 5000/- फीस भेजनी होगी। जहाँ उत्पाद शुल्क की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहाँ रूपए 10000/- फीस भेजनी होगी। की फीस सहायक रजिस्टार के नाम से



रेखांकित बैंक ड्राफ्ट के रूप में संबंध की जाये। यह ड्राफ्ट उस स्थान के किसी नामित सार्वजनिक क्षेत्र के बैंक की शाखा का हो जहाँ उक्त न्यायाधिकरण की पीठ स्थित है।

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

- (3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellate Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

- (5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

- (6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग" (Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇒ यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील वाखिल करने के लिए पूर्व शर्त बना दिया गया है।

For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

इस सन्दर्भ में इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."

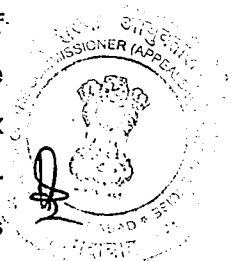


ORDER-IN-APPEAL

M/s Nirma University, Sarkhej-Gandhinagar Highway, Ahmedabad (hereinafter referred to as 'the appellant') has filed the present appeal against **Order-in-original No.SD-01/Refund/20/AC/NIRMA/16-17 dated 23/09/2016** (hereinafter referred to as 'the impugned order') passed by Assistant Commissioner, Service Tax, Division-I, Ahmedabad (hereinafter referred to as 'the adjudicating authority').

2. The appellant had filed a Refund claim on 13/04/2016 for an amount of **Rs.9,66,775/-** [Rs.5,06,533/- for F.Y. 2014-15 and Rs.4,60,242/- for F.Y. 2015-16] under Section 11B of the Central Excise Act, 1944 (hereinafter CEA, 1944) made applicable to Service Tax matters vide Section 83 of the Finance Act, 1994, on the ground that they had wrongly paid / deposited Service Tax amount of Rs.9,66,775/- on Online Information & Database Access service & Retrieval service under reverse charge mechanism as receiver of service. A Show Cause Notice F.No.01/04-11/Refund/Nirma/16-17 dated 20/07/2016 (hereinafter referred to as 'the SCN') was issued to the appellant proposing to reject the refund claim on the grounds of limitation applicable to the amount of Rs.5,06,533/- for R.Y. 2014-15 as the refund claim was filed on 13/04/2016 and on the grounds of unjust enrichment on the entire amount in terms of Section 12B of CEA, 1944 made applicable to Service Tax matter vide Section 83 of the Finance Act, 1994 on the presumption that the incidence of duty was passed on to the buyer.

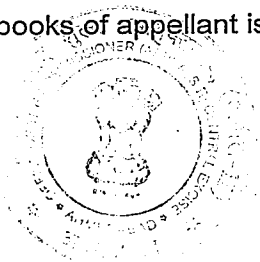
3. While deciding the SCN, the adjudicating authority has held in the impugned order that Service Tax was paid by the appellant under a mistaken notion as the law does not cover the impugned transaction for payment of Service Tax. He has decided that as the payment had no colour of legality, the time limit of Section 11B of CEA, 1944 was not attracted to the refund application filed by the appellant. The adjudicating authority has confirmed the classification of the services received by the appellant under the category of 'on-line information and database access or retrieval services' and the refund cannot be rejected on the ground of nature of services. Thus the adjudicating authority has set aside the proposal for rejection of a portion of the refund claim on the ground of limitation. As regards the proposal to reject the refund claim on the ground of unjust enrichment, the adjudicating authority has held that the appellant was receiving material from Harvard Business School Publishing (HBSP) and foreign based service provider and paying Service Tax on such services. He has held that as a natural corollary, element of such service tax borne by the claimant might have been accounted for under the head of 'expenditure' in their books of account but as the incidence of indirect taxes on goods and services is expected to be borne by the students who are the ultimate consumer, it appeared that M/s Shreeji had passed on their Service Tax liability to their students. The adjudicating authority has relied on the observation of pre-audit by holding that the said observation cannot be misplaced and the refund claim is



liable to be rejected on the ground of unjust enrichment. Based on these findings, the adjudicating authority has rejected the entire refund claim of Rs.9,66,775/- on the ground of unjust enrichment.

4. Aggrieved by the impugned order, the appellant has filed the instant appeal, *inter alia*, on the following grounds:

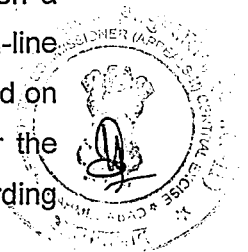
- 1) The refund claim of Rs.9,66,775/- under the impugned order has been rejected on the presumption that fees is collected from the students and the Service Tax is part of the fees charged to the students, otherwise the refund is held to be admissible and hence the appellant is only contesting the issue of unjust enrichment. The appellant submits that they had paid service Tax as a receiver of service and hence the burden of passing the same to the receiver of service does not arise. In support of this the appellant rely on the case laws passed by higher appellate authorities and Courts: 1) 2015 (39) S.T.R. 485 (Tri.-Del.) – Radicura Pharmaceuticals Pvt. Ltd.; 2) 1997 (89) E.L.T. 247 (S.C.) – Mafatlal Industries Ltd.; 3) 2003 (156) E.L.T. 357 (TRI.-Del.) – Hexacom (I) Ltd.; 4) 2008 (10) S.T.R. 6 (Kar.) – Standard Chartered Bank; 5) 2011(274) E.L.T. 113 (Tri.-Bang.) – Crane Betel Nut Powder Works; 6) 2014 (36) S.T.R. 396 (Tri.-Del.) – Wolters Kluwer India Ltd. 7) ICOMM Tele Ltd. (CESTAT, Hyderabad Bench 'SMB') – final Order No. A/30316/2016, Appeal No. ST/2075/2011, April 29, 2016; 8) [2016] 54 GST 506 (Mumbai – CESTAT).
- 2) The appellant has not taken CENVAT credit of the Service Tax paid by it as a receiver of service which is evident from the Chartered Accountant's certificate and S.T.-3 returns submitted along with refund application. C.A. certificate issued by independent statutory Auditors is sufficient to prove that the incidence of tax has not been passed on, in support of which, the appellant relied of 1) 2013 (032) STR 0630 (Tri:-Ahmd.) – Eastern Shipping Agency and 2) 2013 (031) STR 650 (Guj.) – Modest Infrastructure Ltd. in findings in para 23 of the impugned order it is held by the learned adjudicating authority that the fees charged from the students include cost of study material including service tax and hence the appellant has passed the incidence of duty to students. This presumption is made on the basis of observation of pre-audit, which was made without giving an opportunity to the appellant for being heard and is against principles of natural justice. The appellant submits that the total Service Tax of Rs.9,66,775/- does not belong to students fees only as presumed by the adjudicating authority but part of it is paid for library periodicals i.e. Service Tax amount of Rs.8,65,566/- on account of Students Fess and Rs.1,01,209/- on account of Library periodicals. At the time of admission, appellant receives the amount from the students for the Books and periodical expenses as an advance and during the tenure of study the appellant makes payments for the periodicals expenses out of that advance. At the end of the course, balance, if any, in the books of appellant is refunded to the



students. Books & Periodical material a/c is to be considered as running account of the students with the appellant for specific purpose of making expenses related to Books and Periodicals. Further, as soon as the appellant realized that the payment of Service Tax had been made mistakenly, appellant immediately credited such amount to the Books & Reading Material a/c maintained, which is an advance account, for Rs.8,65,566/- on 06/04/2016, even before filing refund claim and created liability to pay the students along with the list of students to whom payable. Similarly, the amount of Service Tax of Rs.1,01,209/-, which was paid on services used for library periodicals, the appellant had credited respective Library Periodicals a/c which is an expense account and at the same time created Service Tax receivable for the same amount. Copy of journal vouchers passed for the above mentioned transaction along with copy of Service Tax receivable ledger is attached as Annexure: 'E'. The adjudicating authority has committed grave error in holding that the incidence of service tax has been passed on to the students in as much as the accounting entries explained in the foregoing above have not been verified and no opportunity was granted to the appellant to explain their case, instead he proceeded on the presumption that the Service Tax incidence had been passed on to the students.

5. Personal hearing was held on 14/09/2017 when Shri Vikram Jhala, authorized representative appeared and reiterated the grounds of appeal. He provided C.A. certificate and submitted that the amount has been entered as receivable in Balance sheet.

6. I have carefully gone through the impugned order and the grounds presented in the appeal filed by the appellant. On going through paragraphs 16 and 17 of the impugned order it is clear that relying on the judgment of Hon'ble High Court of Kerala in the case of GEOJIT BNP PARIBAS FINANCIAL SERVICES LTD. vs C.C.E., CUS. & S.T., KOCHI – 2015 (039) S.T.R. 706 (Ker.), the adjudicating authority has held that the payment made by the appellant was paid mistakenly, which was not Service Tax as the same was not covered by law. He has held that when the payment was effected, it had no colour of legality and hence the time limit under Section 11B was not attracted. The pre-audit of refund claim was carried out where it was observed by audit that the Service Tax paid by the appellant was not in respect of the impugned service of 'on-line information and database access or retrieval services' and recommended rejection of the claim invoking the grounds of limitation as well as unjust enrichment. The adjudicating authority has discussed the audit observation in paragraph 21 of the impugned order where he has disagreed with the audit observation and has given a finding that the services received by the appellant falls under the category of 'on-line information and database access or retrieval services' and refund cannot be rejected on the ground of nature of service. Further, in paragraph 22 of the impugned order the adjudicating authority has again disagreed with the audit observation regarding

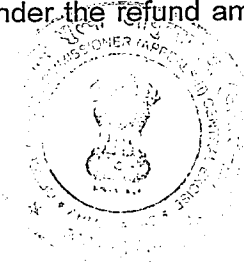


limitation and has held that the refund cannot be rejected on the ground of limitation. However, in paragraph 23 of the impugned order, the adjudicating authority has agreed with the audit observation regarding 'unjust enrichment'. Even though the refund has been held liable to be sanctioned but for the clause of unjust enrichment, there is no discussion with regards to the probability of transfer of the refund claim to 'Consumer Welfare Fund' in the impugned order. The entire refund claim has been rejected on the ground of unjust enrichment. Therefore, the issues relating to classification of the services and limitation in filing of refund claim are settled in favour of the appellant and the only issue disputed is the issue of 'unjust enrichment'.

7. The appellant has contended that the impugned order has been passed in violation of the principles of natural justice because the rejection of the refund claim on the grounds of 'unjust enrichment' was based on the observation raised during pre-audit and the appellant was not given a chance to put forth their defence with regards to unjust enrichment after the adjudicating authority received the audit observation and decided to rely on the same. There is merit in the argument of the appellant that the refund claim of Rs.9,66,775/- has been rejected on the basis of presumption because the findings as appearing in last portion of paragraph 23 of the impugned order reads:

"As the incidence of indirect taxes on goods and services is expected to be borne by the ultimate consumer only (in this case student). Hence it appears that the appellant had passed on their service tax liability to their students. Accordingly, the observation made by the pre-audit cannot be misplaced and the refund claim is liable to be rejected on the ground of unjust enrichment."

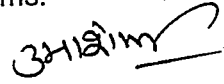
8. In the grounds of appeals, the appellant has explained that at the time of admission they received the fees towards Books & Periodicals Material expenses from the students as advance and during the tenure of study the appellant makes payments for such expenses out of this advance and at the end of the course, balance, if any, in the books of the appellant is refunded to the students. The appellant has explained that Books and Periodicals Material account is to be considered as running account of the students with the appellant for specific purpose of making expenses related to Books and Periodicals. The appellant has further claimed that as soon as they realized that the payment of Service Tax had been made mistakenly, they have immediately credited such amount to the Books and Reading Material and Periodical accounts even before filing the refund claim and at the time of creation of liability to pay students, the appellant had also at the same time prepared the list of students to whom the amount belonged and was liable to be refunded. The appellant has produced copies of the journal vouchers in support of their claim that the incidence of the mistaken Service Tax was not passed on to the students. I find that the veracity of this claim is required to be verified and established by scrutiny of facts and figures at the jurisdictional Range / Division level to ascertain that the amount covered under the refund amount has been.



9

actually credited in to the said accounts of the students concerned to be refunded and that such amounts were actually refunded to any students who had completed their courses with the university. Therefore, the appeal is allowed by way of remand to the original authority to get the facts verified and give a reasoned order clearly commenting on the evidences produced by the appellant and then arrive at a decision as to whether the incidence of the amount claimed under the impugned refund has been passed on to the student or whether such incidence has been refunded / credited to the accounts of the students for refunding on completion of the courses. The appellant is directed to produce all the evidence and explain their case before the adjudicating authority as to how 'unjust enrichment' clause is not applicable in their case. Needless to say that the appellant may be given sufficient opportunity to present their case, following the principles of natural justice.

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




(उमा शंकर)

आयुक्त

केन्द्रीय कर (अपील्स)

Date: 25/9/2017

Attested


(K.P. Jacob)
Superintendent,
Central Tax (Appeals),
Ahmedabad.

By R.P.A.D.

- 1) To
M/s Nirma University,
Sarkhej-Gandhinagar Highway,
Ahmedabad-382 481.

Copy to:

1. The Chief Commissioner of C.G.S.T., Ahmedabad.
2. The Commissioner of C.G.S.T., Ahmedabad (North).
3. The Additional Commissioner, C.G.S.T (System), Ahmedabad (North).
4. The A.C / D.C., C.G.S.T Division: VII, Ahmedabad (North).
- ✓ 5. Guard File.
6. P.A.

