
	केंद्रीय कर आयुक्त (अपील)	
O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,	7 th Floor, Central Excise Building,	
केंद्रीय कर शुल्क भवन,	Near Polytechnic,	
साहवा मजिल, पालिटेकनिक के पास	Ambavadi, Ahmedabad-380015	
आम्बावाडी अहमदाबाद-380015		
079-26305065		टेलीफोनस: 079-26305136

ल फाइल संख्या : File No : **V2(STC)88 /North/Appeals/ 17-18** 2990/02995
 ख अपील आदेश संख्या : Order-In-Appeal No. **AHM-EXCUS-002-APP-416-17-18**
 दिनांक Date : **23-Mar-2018** जारी करने की तारीख Date of Issue **10/3/2018**

श्री उमा शंकर, आयुक्त (अपील) द्वारा पारित

Passed by **Shri Uma Shanker** Commissioner (Appeals)

ग Arising out of Order-in-Original No **17/ADC/2017/RMG** Dated **20-Dec-2017**
 Issued by **Additional Commissioner** , Central GST , Div-VII , Ahmedabad North.

घ अपीलकर्ता का नाम एवं पता
Name & Address of The Appellants

M/s Rajdeep Project Force Pvt Ltd

इस अपील आदेश से असंतुष्ट कोई भी व्यक्ति उचित प्राधिकारी को अपील निम्नलिखित प्रकार से कर सकता है:-

Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way :-

सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण को अपील:-
 Appeal To Customs Central Excise And Service Tax Appellate Tribunal :-

वित्तीय अधिनियम, 1994 की धारा 86 के अंतर्गत अपील को निम्न के पास की जा सकती:-
 Under Section 86 of the Finance Act 1994 an appeal lies to :-

पश्चिम क्षेत्रीय पीठ सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण ओ. 20, न्यू मैन्टल हास्पिटल कम्पाउण्ड, मेघाणी नगर, अहमदाबाद-380016

The West Regional Bench of Customs, Excise, Service Tax Appellate Tribunal (CESTAT) at O-20, New Mental Hospital Compound, Meghani Nagar, Ahmedabad - 380 016.

(ii) अपीलीय न्यायाधिकरण को वित्तीय अधिनियम, 1994 की धारा 86 (1) के अंतर्गत अपील सेवाकर नियमावली, 1994 के नियम 9 (1) के अंतर्गत निर्धारित फार्म एस.टी- 5 में चार प्रतियों में की जा सकेगी एवं उसके साथ जिस आदेश के विरुद्ध अपील की गई हो उसकी प्रतियाँ भेजी जानी चाहिए (उनमें से एक प्रमाणित प्रति होगी) और साथ में जिस स्थान में न्यायाधिकरण का न्यायपीठ स्थित है, वहाँ के नामित सार्वजनिक क्षेत्र बैंक के न्यायपीठ के सहायक रजिस्ट्रार के नाम से रेखांकित बैंक ड्राफ्ट के रूप में जहाँ सेवाकर की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहाँ रूपए 1000/- फीस भेजनी होगी। जहाँ सेवाकर की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक हो तो रूपए 5000/- फीस भेजनी होगी। जहाँ सेवाकर की मांग, ब्याज की मांग और लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहाँ रूपए 10000/- फीस भेजनी होगी।

(ii) The appeal under sub section (1) of Section 86 of the Finance Act 1994 to the Appellate Tribunal Shall be filed in quadruplicate in Form S.T.5 as prescribed under Rule 9(1) of the Service Tax Rules 1994 and Shall be accompany ed by a copy of the order appealed against (one of which shall be certified copy) and should be accompanied by a fees of Rs. 1000/- where the amount of service tax & interest demanded & penalty levied of Rs. 5 Lakhs or less, Rs.5000/- where the amount of service tax & interest demanded & penalty levied is more than five lakhs but not exceeding Rs. Fifty Lakhs, Rs.10,000/- where the amount of service tax & interest demanded & penalty levied is more than fifty Lakhs rupees, in the form of



(iii) वित्तीय अधिनियम, 1994 की धारा 86 की उप-धाराओं एवं (2ए) के अंतर्गत अपील सेवाकर नियमावली, 1994 के नियम 9 (2ए) के अंतर्गत निर्धारित फार्म एस.टी.-7 में की जा सकेगी एवं उसके साथ आयुक्त, केन्द्रीय उत्पाद शुल्क (अपील) के आदेश की प्रतियाँ (OIA) (उसमें से प्रमाणित प्रति होगी) और अपर आयुक्त, सहायक / उप आयुक्त अथवा अधीक्षक केन्द्रीय उत्पाद शुल्क, अपीलीय न्यायाधिकरण को आवेदन करने के निदेश देते हुए आदेश (OIO) की प्रति भेजनी होगी।

(iii) The appeal under sub section (2A) of the section 86 the Finance Act 1994, shall be filed in Form ST-7 as prescribed under Rule 9 (2A) of the Service Tax Rules, 1994 and shall be accompanied by a copy of order of Commissioner Central Excise (Appeals)(OIA)(one of which shall be a certified copy) and copy of the order passed by the Addl. / Joint or Dy. /Asstt. Commissioner or Superintendent of Central Excise & Service Tax (OIO) to apply to the Appellate Tribunal.

2. यथासंशोधित न्यायालय शुल्क अधिनियम, 1975 की शर्तों पर अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार मूल आदेश एवं स्थगन प्राधिकारी के आदेश की प्रति पर रु 6.50/- जैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

2. One copy of application or O.I.O. as the case may be, and the order of the adjudication authority shall bear a court fee stamp of Rs.6.50 paise as prescribed under Schedule-I in terms of the Court Fee Act, 1975, as amended.

3. सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्यविधि) नियमावली, 1982 में चर्चित एवं अन्य संबंधित मामलों को सम्मिलित करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है।

3. Attention is also invited to the rules covering these and other related matters contained in the Customs, Excise and Service Appellate Tribunal (Procedure) Rules, 1982.

4. सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्तेत) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1994 की धारा 39फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014) की संख्या 29) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1994 की धारा 23 के अंतर्गत सेवाकर को भी लागू की गई है; द्वारा निश्चित की गई पूर्व-राशि जमा करना अनिवार्य है, बशर्ते कि इस धारा के अंतर्गत जमा की जाने वाली अपेक्षित देय राशि दस करोड़ रूपए से अधिक न हो

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत "माँग किए गए शुल्क" में निम्न शामिल हैं -

- (i) धारा 11 डी के अंतर्गत निर्धारित रकम
- (ii) सेनवैट जमा की ली गई गलत राशि
- (iii) सेनवैट जमा नियमावली के नियम 6 के अंतर्गत देय रकम

⇒ आगे बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम, 2014 के आरम्भ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्ज़ी एवं अपील को लागू नहीं होगा।

4. For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 provided the amount of pre-deposit payable would be subject to ceiling of Rs. Ten Crores,

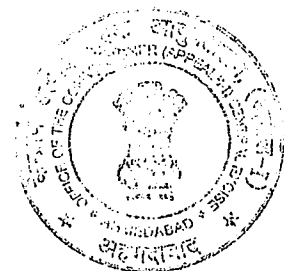
Under Central Excise and Service Tax, "Duty demanded" shall include:

- (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.

⇒ Provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

4(1) इस संदर्भ 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।

4(1) 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

This appeal has been filed by M/s Rajdeep Project Force Pvt Ltd, 316, Sukan Mall, Near Vishat Petrol Pump, Motera, Ahmedabad [hereinafter referred to "the appellant"] against Order-in-Original No.17/ADC/2017/RMG dated 20.12.2017 [hereinafter referred to as "the impugned order] passed by the Additional Commissioner of CGST, North, Ahmedabad [hereinafter referred to as "the adjudicating authority].

2. Briefly stated, the appellant is engaged in providing taxable service in respect of Manpower Power Recruitment or Supply Agency Service and Cleaning Services. During the course of investigation against M/s Rajdeep Enterprises, Ahmedabad, the Directorate General of Central Excise Intelligence, Zonal Unit, Ahmedabad [for short-DGCEI] seized certain documents pertaining to the appellant, which revealed that the appellant evaded service tax payment on the services rendered by them to various kinds of service recipients. On detailed investigation against the appellant, it was noticed that they had provided Manpower Power Recruitment or Supply Agency Service to Government Body/Offices, Government Hospitals, Government Educational Institutes and Commercial premises/Body Corporate etc and Cleaning Services to Government Body/Non Commercial Buildings/premises and Commercial premises/Body during the period from 01.04.2011 to 30.09.2015; that they had collected service tax from some recipients and paid into Government Account and in respect of some recipient, they claimed the services as either non-taxable or exempt though they are not eligible for exemption. After completion of investigation, the DGCEI has issued a show cause notice dated 13.10.2016 for recovery of Service Tax amounting to Rs.92,99,007/- under Section 73 of Finance Act, 1994 (FA) with interest for the relevant period and also for imposition of penalty under Section 77 and 78 of FA. The appellant has paid an amount of Rs.25,00,000/- during investigation of the case. The adjudicating authority, vide the impugned order, has confirmed the demand of Rs.91,05,823/-with interest and imposed penalty equal to service tax not paid under Section 78 of FA and Rs.10,000/- under Section 77 of FA.

3. Being aggrieved, the appellant has filed the instant appeal on the grounds that:

- The adjudicating authority has wrongly confirmed towards cleaning service pertains to the period prior to 01.07.2012 as they had provided the services to non-commercial body; that the as per definition under Section 65(24b) of FA, cleaning service to non-commercial or industrial building is not taxable prior to 01.07.2012. Even after amendments from 01.07.2012, they provided the said services to Educational Institute, Government which is exempted vide notification No.25/2012-ST dated 20.06.2012; that as per Board's circular No.172/7/2013-ST dated 19.09.2013, cleaning service and security service provided to educational institution is exempted from service tax. Cleaning service provided to ITIs are also exempted vide Section 66D of FA.
- As per Notification No.25/2012-ST dated 20.06.2012, services provided to Government, Government Authority, Government Hospitals/Health Centers are



eligible for exemption from payment of service tax; that it does not imply that those services provided by a municipality are exempted from service tax, as held in the impugned order; that the intention of the Government is very clear from notification No.06/2014-ST dated 11.07.2014 under which the Government has removed the ambiguity which created doubt that only the activities carried out by municipality is exempted; that by amending the notification No.25/2012-ST, it clears that any service provided to Government, Government Authority by way of supply, public health, sanitation conservancy, solid waste management etc is covered under the exemption.

- No suppression of facts involved in the matter as they filed ST-3 return regularly.
- They relied on various case laws in support of their arguments.

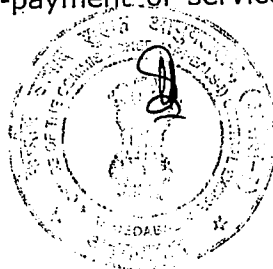
4. A personal hearing in the matter was held on 28.03.2018. Shri M.H.Raval, Consultant appeared for the same and reiterated the grounds of appeals. He further submitted additional written submissions.

5. I have carefully gone through the facts of the case and submissions made by the appellant in the appeal memorandum as well as at the time of personal hearing. The limited point to be decided in the instant case is relating to the liability of service tax on the appellant in respect of services viz. cleaning service and Man Power Recruitment or Supply Agency Service provided to various Government authorities/Hospitals/non-commercial premises and commercial premises during the period from 01.04.2011 to 30.09.2015.

6. At the outset, I observe that as per impugned show cause notice and impugned order, the appellant has short paid the service tax is as under:

Details of service given	Bill amt.	ST charged	ST payable	Diff. of ST payable
(amt. in Rs)				
A.Cleaning services provided to				
Govt.Body/non-Commercial Bldg./premises (1.7.12 to 30.09.15)	1,62,78,685/-	0	20,65,660/-	20,65,660/-
Commercial Premises/Body Corporate (1.4.11 to 30.9.15)	49,66,709/-	5,28,334/-	6,31,945/-	1,03,611/-
				21,69,271/-
B.Manpower Agency & Supply Service				
Govt.Body/offices (1.4.11 to 30.9.15)	1,11,17,652/-	6,71,719/-	14,10,079/-	7,38,360/-
Commercial premises/Body Corporate (1.4.11 to 30.9.15)	6,09,15,931/-	75,40,457/-	75,56,680/-	16,223/-
Government Educational Institute (1.4.11 to 30.6.12)	2,27,600/-	0	25,786/-	25,786/-
Govt. Educational Institute (11.7.14 to 30.9.15)	1,13,46,485/-	0	14,04,503/-	14,04,503/-
				21,84,872/-
C. Service collected and not paid (1.4.11 to 30.9.15)				49,44,864/-

7. First, I take the issue regarding non-payment of service tax in respect of Clearing Service as mentioned at (A) above.



7.1. The period involved in the issue is from 01.04.11 to 30.09.2015. Prior to 01.07.2012, the definition of taxable service under Section 65(105)(zzzd) of FA means "any service provided or to be provided to any person, by any other person, in relation to "cleaning activity" and under Section 65(24b), "cleaning service" means cleaning, including specialized cleaning services such as disinfecting, exterminating or sterilizing of objects or premises of (i) commercial or industrial building and premises thereof; or (ii) Factory, plant or machinery, tank....or dairying. After 01.07.2012, the definition of taxable service under Section 65(B)(51) of FA means "any service on which service tax is leviable under Section 66 B" and Section 65(B)(44) of FA defines service as "any activity carried out by a person for another for consideration, and includes a declared service, but shall not include...".

7.2 In view of above definition, cleaning services provided to any person by any other person to any commercial or industrial building or premises thereof is taxable from up to 01.07.2012 and from 01.07.2012, any activity carried out by a person for another for consideration is taxable. In the instant case, I observe that the adjudicating authority has confirmed the demand of [i] non-paid service tax amounting to Rs.20,65,660/- for the period pertains to 01.07.2012 to 30.09.2015 in respect of service rendered to Government Body/Non-Commercial Bldg./premises and [ii] Rs.1,03,611/- for the period pertains to 01.04.2011 to 30.09.2015 in respect of Commercial premises/Body Corporate.

7.3 As regards [i] above, I observe that the demands are pertaining to the period from 01.07.2012 to 30.09.2015 which is taxable as per definition supra. No service tax was demanded in this respect prior to 01.07.2012. However, the appellant argued that from 01.07.2012, the service rendered by them to Government Body/non-commercial building or premises is not taxable in view of exemption notification No.25/2012-ST as amended by notification No.6/2014-ST dated 11.07.2014 and by virtue of Board circular No.172/7/2013-ST dated 19.09.2013. I have perused the provisions of the said notification and amendment thereof. The relevant clause/Sr.No of the notification pertains to the instant case as claimed by the appellant is mentioned below"

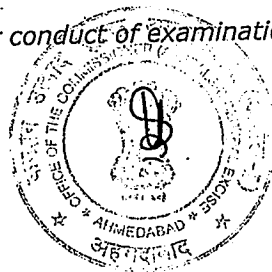
9. Services provided to or by an educational institution in respect of education exempted from service tax, by way of,-

- (a) auxiliary educational services; or
- (b) renting of immovable property;

Amended from 11.07.2014

9. Services provided, -

- (a) by an educational institution to its students, faculty and staff;
- (b) to an educational institution, by way of,-
 - (i) transportation of students, faculty and staff;
 - (ii) catering, including any mid-day meals scheme sponsored by the Government;
 - (iii) security or cleaning or house-keeping services performed in such educational institution;
 - (iv) services relating to admission to, or conduct of examination by, such institution;"



25. Services provided to Government, a local authority or a governmental authority by way of -

- (a) carrying out any activity in relation to any function ordinarily entrusted to a municipality in relation to water supply, public health, sanitation conservancy, solid waste management or slum improvement and upgradation; or
- (b) repair or maintenance of a vessel or an aircraft;

Amendment by Notification No.6/2014-ST dated 11.07.2014

in entry 25, for item (a), the following item shall be substituted, namely :-
“(a) water supply, public health, sanitation conservancy, solid waste management or slum improvement and up-gradation; or”;

7.4 The appellant contended that as per definition *supra*, they are not liable to pay service tax up to 01.07.2012 and after 01.07.2012, they are eligible for exemption under Notification 20/2012-ST dated 20.06.2012. I observe that the impugned notice as well as the impugned order discuss only the demand from 01.07.2012 towards service rendered to Government Body, non-commercial building/premises up to the period 01.07.2012. In the circumstances, the argument of the appellant that the demand confirmed by the adjudicating authority towards service rendered to Government Body, non-commercial building/premises up to the period 01.07.2012 is not sustainable as no such demand was confirmed by the adjudicating authority for the period prior to 01.07.2012 in respect of such service but only confirmed the demand only from the period from 01.07.2012.

7.5 The appellant further argued that even after 01.07.2012, the service rendered by them is also not taxable as they provided service to Government Body/office, Non-commercial Offices and such services are exempted under Notification 25/2012-ST dated 20.06.2012; amended notification No.6/2014-ST dated 11.07.2014 and by virtue of Board circular No.172/7/2013-ST dated 19.09.2013. The said notification exempt [a] Service provided to an Educational Institution by way of auxiliary educational service or renting of movable property; and [b] service provided to Government or Government authority by way of carrying out any activity in relation to any function entrusted to a municipality in relation to water supply, public health, sanitation conservancy, solid management etc. On perusal of Annexure to impugned notice, I observe that the appellant has rendered “cleaning service” to Government Body viz., Civil Court/District Court, Deputy Engg. Sub division, Ahmedabad City (R&B) Division. Therefore, condition of Sr.25 of the notification as mentioned is applicable. Since the above circular does not provide any exemption to other than the activity in relation to any function ordinarily entrusted to a municipality in relation to water supply water supply, public health, sanitation conservancy, solid waste management or slum improvement and up-gradation, the appellant is not eligible for any exemption in respect of cleaning service rendered by them to Government/Government authority. In the instant case, the appellant has supply manpower as required by the Government authority and the authority in turn utilized the persons as per their wishes. The cleaning work of office premises are in any way no connection with any



function ordinarily entrusted to a municipality. In the circumstances, the argument of the appellant is not correct and sustainable and the adjudicating authority has correctly denied the benefit under the said notification in respect of above mentioned service.

7.6 As regards [ii] above, I observe that the appellant is liable to pay service tax during the disputed period as per definition of taxable service prior to 01.07.2012 as well as from 01.07.2012 as they provided the service to commercial premises and no exemption is available to such service.

8. The second issue mentioned at **(B)** above is pertaining to Man power Agency & Supply service. I observe that the appellant were providing such service to Government authorities, Corporate Body/Private Party and Government Institutions. The period involved in this issue is also from 01.11.2011 to 30.09.2015. In this case also, the appellant has contended that they are eligible for exemption benefit under notification No.25/2012-ST *supra* in respect of service rendered to Government Body/Offices, Government Hospitals and Government Educational Institute.

8.1 Up to 30.06.2012, under Section 65(105)(k) of FA, "Taxable Service" means any service provided or to be provided to any person by a manpower recruitment or supply agency in relation to the recruitment or supply of manpower, temporarily or otherwise, in any manner. Under Section 65(66) of FA, "Manpower recruitment or supply agency" means any person engaged in providing any service, directly or indirectly in any manner for recruitment or supply of manpower, temporarily or otherwise, to any other person. From 01.07.2012, Section 65(B) (51) of FA, "Taxable Service" means any service on which service tax is leviable under Section 66B and Section as per 65(B)(44) of FA, "Service means' any activity carried out by a person for another for consideration and included a declared service..." .

8.2 In view of above, "Manpower Recruitment or Supply" service is taxable prior to 07.2012 as well as from 01.07.2012. However, the appellant contended that since they rendered such service to Government/Educational Institutes/Hospitals, no service tax is leviable during the period and from 01.07.2012 as per notification No.25/2012-ST *supra*, service to such Government/Educational Institutes/Government Hospitals is eligible for exemption. In the instant case, facts revealed that the appellant has provided Manpower to [a] various Government Body/office; [b] Government Educational Institutes; and [c] Commercial/private body corporate/party. Up to 01.07.2012, as per definition *supra*, service tax is payable and no exemption by way of notification is available to them. As contended by the appellant, I have gone through the provisions of said notification. The



relevant clause/Sr. No of the notification pertains to the instant case as claimed by the appellant is already mentioned at para 7.3 above, hence, not repeat here again.

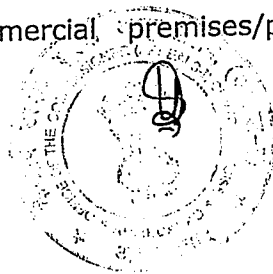
8.3 As regards Government Body/Offices, I observe that the said notification does not provide any exemption to other than the activity in relation to any function ordinarily entrusted to a municipality in relation to water supply water supply, public health, sanitation conservancy, solid waste management or slum improvement and up-gradation. Hence, the appellant is not eligible for any exemption in respect of such service rendered by them to Government/Government authority. Further, the adjudication authority has held that in certain Government officer, invoices was raised for supply of "Sevak" Peon Cum Xerox Operator and charged service tax on monthly basis. Further, in Government offices the deployment of manpower rest with the service recipient and the appellant never undertake any responsibility of providing service related matters. Therefore, I find merit consideration in the contention of the adjudicating authority, looking into the provisions of the said notification and service rendered by the appellant. Therefore, the manpower supply service rendered by the appellant to Government Offices/Bodyl is not eligible for exemption under the said notification during the disputed period.

8.4 As regards, the service provided to Educational Institutes which is also eligible for exemption, as argued by the appellant, I observe that the impugned show cause notice was issued for demanding in respect manpower supply service provide to such institutes, covering the period from 01.07.2014 to 30.09.2015. The adjudicating authority has held that the appellant has provided manpower supply service to the Government Institutions and not House- keeping/cleaning service; that no documentary proof to establish that the service rendered to the institutes were in respect of security, cleaning or house-keeping. In light of above and they failed to produce any such evidence before me also, I am left no option but to hold the order passed by the adjudicating authority. Hence, they are not eligible for exemption under the notification No.25/2012-ST.

8.5 As regards commercial premises/private party, no exemption is available prior to 01.07.2012 and from 01.07.2012. Hence service tax is leviable.

9. As regards the issue relating to service tax charged and collected, as mentioned at (C) above, I observe that the appellant had collected service tax amounting to Rs.49,44,864/- and not paid into Government Account. There is no dispute in this regard from the appellant. The said amount is recoverable from the appellant with interest and penalty.

10. In view of foregoing discussion, I do not find any merit in the appeal filed by the appellant with regard to liability of service tax in respect of service rendered by them to the Government Authorities, Commercial premises/private party,

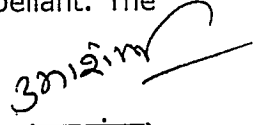


* Government Institutes as mentioned at para 6 above. They are liable to pay service tax with interest in respect of such services.

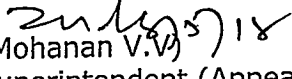
11. The appellant relied on various citations in support of the contention which is not at all applicable to the facts of the instant case, in view of foregoing discussions.

12. As regards penalty imposed under Section 77 and 78 of FA, I observe that no interference is required looking into the facts of the case as discussed above.

13. In view of above discussion, I reject the appeal filed by the appellant. The appeal stands disposed of accordingly.


(उमा शंकर)
आयुक्त (अपील्स)
Date: /03/2018

Attested


(Mohanan V.V.)
Superintendent (Appeals)
CGST, Ahmedabad

By R.P.A.D

To
M/s Rajdeep Project Force Pvt Ltd,
316, Sukan Mall, Near Vishat Petrol Pump,
Motera, Ahmedabad

Copy to:

1. The Chief Commissioner, Central Excise, Ahmedabad Zone .
2. The Commissioner, CGST, North.
3. The Addl. Commissioner, CGST NORTH.
4. The Deputy/Assistant Commissioner, CGST, Dn.II North
5. The Assistant Commissioner, System-CGST North
6. Guard File.
7. P.A. File.



