



सत्यमेव जयते

केंद्रीय कर आयुक्त (अपील)

O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,
केंद्रीय कर शुल्कभवन,
सातवीं मंजिल, पोलिटेकनिक के पास,
आम्बावाडी, अहमदाबाद-380015

7th Floor, Central Excise Building,
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क फाइल संख्या : File No : **V2(STC)117/North/Appeals/17-18**

ख अपील आदेश संख्या : Order-In-Appeal No. **AHM-EXCUS-002-APP- 28-17-18**

दिनांक Date : **26-Jun-18** जारी करने की तारीख Date of Issue **26/7/2018**

श्री उमा शंकर, आयुक्त (अपील) द्वारा पारित

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

ग Arising out of Order-in-Original No **Div-VII/North/58/Refund/Aahir/17-18** Dated **10-Jan-18** Issued by **Deputy Commissioner** , Central GST , Div-VII , Ahmedabad North.

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

M/s Aahir Construction

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 :-

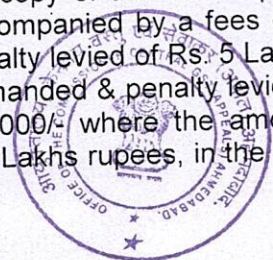
वित्तीय अधिनियम, 1994 की धारा 86 के अंतर्गत अपील को निम्न के पास की जा सकती:-
Under Section 86 of the Finance Act 1994 an appeal lies to :-

पश्चिम क्षेत्रीय पीठ सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण ओ. 20, न्यू मैन्टल हास्पिटल कम्पाउण्ड, मेधाणी 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 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



crossed bank draft in favour of the Assistant Registrar of the bench of nominated Public Sector Bank of the place where the bench of Tribunal is situated.

(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/- पैसे 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 (सीस्टेट) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, 1984 की धारा 39फ के अंतर्गत वित्तीय(संख्या-2) अधिनियम 2014(2014 की संख्या 29) दिनांक: 06.08.2014 जो की वित्तीय अधिनियम, 1984 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 है -

- (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 अर्जी 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।

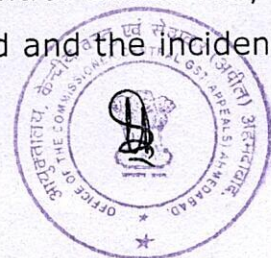
4(1) In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.



ORDER IN APPEAL

M/s. Aahir Construction (*hereinafter referred to as 'appellant'*), situated at G-301, Ratna Apartment, Sun N Step Club Road, Opp. Alok Bungalow, Thaltej, Ahmedabad-380059, holding Service Tax Registration No. AAPFA6039GSD001 for providing Construction Services other than residential complex, including commercial/industrial building or civil structure, have filed the present appeal on 13.03.2017, against the Order-in-Original number Div.VII/North/58/Refund/Aahir/17-18 dated 10.01.2018 (*hereinafter referred to as 'impugned order'*) passed by the Deputy Commissioner, GST, Division-VII, SG Highway East, Ahmedabad (North) Commissionerate, Ahmedabad (*hereinafter referred to as 'adjudicating authority'*), rejecting the appellant's refund claim of Rs.14,00,000/-, on the grounds that the appellant had only provided labour work and not works contract and hence the said claimant was not eligible from exemption from payment of Service Tax under Notification No. 25/2012-ST, and the consequent refund too.

2. The facts of the case, in brief, are that the appellant's had filed a refund claim on the ground that M/s. Malani Construction Co. (herein after referred as the 'Original Contractor'), was awarded a contract for a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession by the Government and that the Original contractor sub-contracted the work of the new construction of Institute of Kidney Disease Research Centre at Manjushree Mill Compound, Ahmedabad, to the appellant. As the services provided by the appellant to the Original Contractor were exempted vide Notification No. 25/2012-ST up to 31.03.2015, the appellant filed this refund claim, claiming the refund paid on such exempted services. The refund sanctioning authority issued a Show Cause Notice dt.23.09.2016, to the appellant, as to why the refund claim should not be rejected as it is hit by the clause of unjust enrichment. The Adjudicating authority after considering the appellant's defence, sanctioned the Refund claim amount of Rs. 14,00,000/-, vide the Order-in-Original No. SD-02/REF-186/VIP/2016-17 dated 16.11.2016, but concluded that the amount be credited to the Consumer Welfare Fund as the case attracted the doctrine of unjust enrichment. The appellant had charged and collected service tax from the original contractor. As per Section 11B of the Central Excise Act, 1944, the refund can be claimed of any duty which was paid and the incidence of duty had not been passed on to any other person.



3. The Department aggrieved by the Order-in-Original dated 16.11.2016, filed an appeal against the impugned order on the ground that the sanctioning authority had failed to discuss the nature of service and that determination of service is essential to ascertain the applicability of Notification No. 25/2012-ST dt.20.06.2012, as amended, because the said Notification grants exemption only to certain defined services therein. Hence, the refund claim should have been rejected. The appellant too being aggrieved by the impugned order had also filed an appeal on the ground that the adjudicating authority had erred in sanctioning the refund of Rs.14,00,000/-, to the Consumer Welfare Fund, despite there being no unjust enrichment, when the burden of service tax was borne by the appellant themselves and the same was supported by ledger accounts, credit notes, Certificates, etc. from the original contractor and the C.A.'s certificate.

4. The Commissioner (Appeal) vide his Order-in-Appeal No.AHM-EXCUS-002-APP-039-040-17-18 dated 30.08.2017, came to the below-mentioned conclusion :

"6. I find that the contract for the work of new construction of Institute of Kidney Disease Research Centre was awarded to M/s. Malani Construction Co., who sub-contracted some specific work to the appellant. The adjudicating authority has not discussed the nature of service performed by the appellant in his OIO dtd.16.11.2016. Merely quoting the defence of the appellant does not justify that the appellant was performing works contract service in this matter. The adjudicating authority should have gone through the veracity of the service provided by the appellant based on documentary evidences like Contracts, Sales Invoices, Ledgers, Accounting Statements, etc. The eligibility of the appellants claim is primarily based on the appellant providing works contract service to their Contractor, who should also be providing Works Contract Service under exemption. 'Works contract has been defined in Section 65B (54) of the Finance Act, 1994, wherein the two basic conditions required for a service provider to be considered under that definition have been stated as below :

(a) There should be transfer of property in goods involved in the execution of the contract, and

(b) Such contract must be for Construction, Erection, Commissioning, Installation, Completion, Fitting out, Repair, Maintenance, Renovation or Alteration. The Adjudicating Authority has not specified any findings in his order as to whether the



Appellant was performing Works Contract Service or not. The Adjudicating Authority should have determined the actual service performed by the appellant before deciding the admissibility of the refund claim of the appellant. The applicability of Notification No. 25/2012-ST and the unjust enrichment issues are aligned to the issue of determination of the service provided by the appellant and hence are not discussed in this order.

7. I, therefore, remand back the refund claim to the adjudicating authority to freshly decide the matter, with a proper finding on the service performed by the appellant with regard to this claim."

As per the directive of the Commissioner (Appeal) in his OIA dt. 30.08.2017, the Adjudicating Authority started the denovo proceedings. The appellant was informed about the denovo proceedings and accordingly, vide their letter dt. 12.12.2017, the appellant submitted a fresh submission in the matter. As the Show Cause Notice given earlier dated 23.09.2016, had not raised the issue as to whether the services provided by the appellant is a purely labour contract or a works contract, hence they did not submit a reply on this matter earlier. But now, with this reply they submitted that the services provided by them were "Construction Services" and in provision of the same they were using 'MS Wires' for binding Iron used in Slab/RCC works, which formed the part of transfer of property in goods involved in the execution of contract. In support of this claim regarding usage of 'MS Wires', they submitted Certificate from the Original contractor, CA's certificate, copy of respective invoice, etc. The Adjudicating Authority in the denovo proceedings found that the Original contractor was awarded the contract for 'New Construction of Institute of Kidney Disease Research Centre' (IKDRC) at Ahmedabad by the Chief Engineer, Commissioner of Health, Project Implementation Unit, Gandhinagar. The Original Contractor, in turn, vide Work Order No. MCC/Kidney/Work Order/02 dated 6.05.2014, gave only labour work to the appellant as sub-contractor for the works as per the rates mentioned in the Work Order. On going through the work order, the Adjudicating Authority found that the 'Original Contractor' had given a sub-contract to the appellant to carry out only labour work and rates per sq. feet were only for labour work as there was no mention about materials to be used while carrying out these labour works. The Adjudicating Authority also found that the appellant had raised only RCC Work Labour Bill dt.1.03.2016 and 2.03.2016, to the 'Original Contractor', wherein the total slab area is mentioned and the rate charged as per the rates mentioned in the Work Order dt.06.05.2014. The said bills were also titled as RCC Work Labour Bill and there was no mention of any material being used by M/s. **Aanir**



Construction, while carrying out the said labour work. As regards the appellant's contention regarding use of 'MS Wires', the Adjudicating Authority stated that had the contract been a works contract than the appellant would have certainly bifurcated the bills in to service portion and material portion and charged only service tax on the service portion. In the absence of co-relating evidence that the 'MS Wire' was specifically utilized for carrying out the labour work as per the work order, it could not be presumed that the appellant had provided works contract. On the basis of the above, the Adjudicating Authority concluded that the original contractor had sub-contracted the appellant for providing only the labour work and as per the work order, the appellant provided and charged for only the labour work as per the work order. Therefore, the appellant had provided only labour work and not works contract and hence was not eligible for exemption from payment of service tax as per Notification No. 25/2012-ST. As regards the issue of unjust enrichment, the Adjudicating Authority found that the appellant themselves had borne the burden of service tax of Rs.14,00,000/-, and did not pass on the burden to the original contractor, and hence the doctrine of unjust enrichment did not attract in this case. However, as the appellant had not provided works contract and instead only provided labour contract, the Adjudicating Authority vide the impugned order dt. 10.01.2018, rejected the refund claim of Rs.14,00,000/-.

5. Aggrieved by the impugned order dt.10.01.2018, the appellant has filed this appeal on the grounds that (i) the service provided by the appellant is nothing but 'Works Contract' Service; (ii) the impugned order has failed to take in to account the documentary evidence produced by the appellant; (iii) Section 102 grants exemption to the appellant; (iv) the impugned order wrongly holds that the appellant does not fulfil the conditions laid down in the exemption notification; (v) the burden of Service Tax has not been passed on; (vi) the impugned order has been passed beyond the allegations contained in the show cause notice; and (vii) the amount was paid by mistake when it was not payable, and therefore, the Department cannot retain the same.

6. During the personal hearing, Shri Jigar Shah, Advocate, appeared before me and reiterated the grounds of appeal.

7. I have carefully gone through the facts of the case on record, grounds of appeal in the Appeal Memorandum and submissions made by the appellant.



8. The appellant has contended that the services provided by them is Construction Services and that they have also used material i.e. 'MS Wires' for binding irons used in slabs. The said 'MS Wires' had been procured by the appellant from M/s. Pyramid Industries. The appellant has submitted a certificate from the Original Contractor confirming that 'MS Wires' have been used at the construction site of Kidney Research Centre. The appellant's contention that the service provided by them is 'Works Contract' Service is based on the plea that the service provided by them involves transfer of property in goods i.e. 'MS Wires' alongwith construction service and hence the service provided by them is nothing but 'works contract' service. They also submitted that as the total value of such material transferred during the financial year did not exceed Rs.5 lakhs, hence the appellant had not obtained any VAT registration for payment of VAT. The appellant also relied on the judgements in the case of State of Madras v/s. Gannon Dunkerley & Co. (Madras) Ltd. [AIR 1958 SC 560], Builders Association of India and others v/s. Union of India and others [(1989) 2 SCC 645], M/s. Gannon Dunkerley & Co. and Ors. v/s. State of Rajasthan [1993 (1) SCC 364 (SC) and M/s. Larsen Toubro and Another v/s. State of Karnataka and Another [(2014) 1 SCC 708], to establish that transfer of property in goods is deemed to be sale of goods involved in the execution of a 'Works Contract' Service. In this regard, I find that the matter in dispute is not whether the service provided by the appellant is covered under 'Works Contract' Service or not. Rather the disputed matter is whether the appellant provided any Construction Service as claimed by them or they were actually providing only labour service as indicated by the Department. In this connection the Work Order issued by the Original Contractor to the appellant vide No. MCC/Kidney/Work Order/02 dt.06.05.2014 (Annexed at Page 33 of their appeal by the appellant), is aptly clear that the contract is only for labour work and no other goods/products are a part of this work order. The appellant also submitted a copy of the RCC Work Labour Bill dt. 1.02.2016 & 2.03.2016 (Annexed at Page 34 & 35 of their appeal by the appellant), issued by them to the Original Contractor wherein again they have indicated only labour work bill. The above-mentioned documents provided by the appellant strengthen the conclusion of the Adjudicating Authority that the services provided by the appellant were only labour work. Besides, there is no mention of usage of any kind of material, including 'MS Wires', in the work order issued to the appellant by the Original Contractor. Even in their above-mentioned bills submitted by the appellant, they have not mentioned anywhere about the collection of charges towards any materials used by



them while providing the service in this regard. As such, in the absence of co-relating evidence, the appellant's contention that they used 'MS Wires' as per the 'Works Contract' with the Original Contractor does not hold its ground. Therefore, the documentary evidence in the form of invoices of purchase (of MS Wire Nails) from M/s. Pyramid Industries, Viramgam, cannot be considered as a material used in any Works Contract Service provided by the appellant to the Original Contractor. The lack of evidence justifies the Department's conclusion that the service provided by the appellant to the Original Contractor in this case was only labour service.

9. The appellant's contention that the services provided by them are exempted under Section 102 of the Finance Act, 1994, is again not acceptable as the services provided by the appellant are not pertaining to construction but only labour work. Merely contending that their services are exempted cannot be justified unless it is supported with concrete evidence, which in the case of the appellant is on loose ground as they have not been able to provide any reliable evidence to harden their contention that the service provided by them is construction activity and covered under exemption provided under Notification No.25/2012-ST. Therefore, the Adjudicating Authority has rightly held in the impugned order that the appellant does not fulfil the conditions laid down in the said exemption notification.

10. As regards the appellant's contention that the burden of Service tax has not been passed on is not a matter of dispute as the adjudicating authority has concluded in the impugned order dt. 10.01.2018, that the appellant has borne the burden of service tax of Rs.14,00,000/-, and have not passed on the same to the Original Contractor and hence the doctrine of unjust enrichment is not attracted in this case. The Department has also not filed any appeal in this regard, and therefore, the matter of unjust enrichment in this case has attained its finality.

11. In the present case the appellant has filed a refund claim of Rs.14,00,000/-, under Section 11B of the Central Excise Act, 1944, and the same is applicable to Service Tax under Section 83 of the Finance Act, 1994. The Show Cause Notice issued to the appellant with regard to the said refund claim was also issued under Section 11B of the Central Excise Act, 1944. The Order-in-Original No. SD-02/REF-186/VIP/2016-17 dt.16.11.2016, sanctioning the refund claim was also issued under Section 11B of the Finance Act, 1994, to be credited to the Consumer Welfare Fund. The said OIO dt. 16.11.2016, was appealable by both the Department and

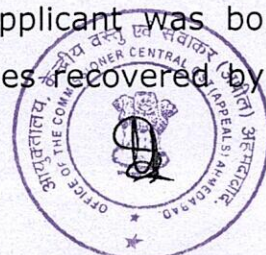


the appellant. In this case, for both the Department and the appellant, the Show Cause Notice issued under Section 11B of the Central Excise Act, 1944, with regard to the Refund Claim does not have the relevance similar to a Show Cause Notice issued under Section 11A of the Central Excise Act, 1944. In the case of a refund claims, the Adjudicating Authority decides the sanctionability of the refund claim under Section 11B of the Central Excise Act, 1944. Rather than being a Adjudicating Authority, he or she is a Sanctioning Authority. When deciding a Show Cause Notice under Section 11A, the boundaries for the Adjudicating Authority are certainly within the facts mentioned in the Show Cause Notice, whereas while deciding the Show Cause Notice under Section 11B, the boundaries for the Sanctioning Authority are within the facts mentioned in the Refund Claim. In the case of Eveready Industries Ltd. v/s. CESTAT, Chennai, [cited at 2016 (337) ELT 189 (Mad.)] at Para 30 stated as below :

"30. Therefore, the detailed procedure prescribed under Section 11B not only regulates the manner and form, in which, an application for refund is to be made, but also prescribes a period of limitation, method of adjudication as well as the manner, in which, such refund is to be made. In simple terms, Section 11B is a complete code in itself."

Therefore, the appellants contention that the impugned order has been passed beyond the allegations contained in the show cause notice dtd.23.09.2016, does not seem to be correct as the Department vide their appeal against the OIO dtd. 16.11.2016, had not accepted the sanction of the refund claim by the Adjudicating Authority and had appealed against the same on the ground that the sanctioning authority failed to discuss the nature of service and that the determination of service is essential to ascertain the applicability of Notification No. 25/2012-ST. The Commissioner (Appeal) was well within his powers to remand back the refund claim to the Adjudicating Authority to freshly decide the refund claim with a proper finding on the service performed by the appellant. Therefore, the Adjudicating Authority has correctly decided the sanctionability of the refund claim in his impugned order as directed in the Order-in-Appeal dated 30.08.2017.

12. The appellant's last contention that the amount of Service Tax was paid by mistake when it was not payable, and therefore, the Department cannot retain the same is baseless, as the applicant was bound to pay Service Tax for the Labour Work Service charges recovered by them from the Original Contractor.



13. I therefore find no justification to interfere with the impugned order dt.10.01.2018. I uphold the impugned order and dismiss the appellant's appeal.

14. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
14. The appeal filed by the appellant, stands disposed off on above terms.

उमा शंकर
(उमा शंकर)
आयुक्त (अपील्स)

ATTESTED

[Signature]

(R.R. NATHAN)
SUPERINTENDENT,
CENTRAL TAX APPEALS, AHMEDABAD.



To,

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Copy to:

- 1) The Chief Commissioner, Central Tax, GST, Ahmedabad Zone.
- 2) The Commissioner, Central Tax, Ahmedabad-North.
- 3) The Dy./Asst. Commissioner, Division-VII, Central Tax, GST, Ahmedabad (North), Ahmedabad.
- 4) The Asst. Commissioner(System), Central Tax, Hqrs., Ahmedabad (North).
- 5) Guard File.
- 6) P.A. File.