आयुक्त का कार्यालय, (अपीलस)
Office of the Commissioner,

केंद्रीय जीएसटी, अहमदाबाद आयुक्तालय
Central GST, Appeal Commissionerate- Ahmedabad
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
☎: 079-26305065 **टेलेफैक्स** : 079 - 26305136

सत्यमेव जयते

NATION TAX MARKET

6876 to 6880

रजिस्टर डाक ए .डी .द्वारा

क फाइल संख्या (File No.) : **V2(38)66 /North/Appeals/ 2018-19**

ख अपील आदेश संख्या (Order-In-Appeal No.): **AHM-EXCUS-002-APP-75-18-19**
दिनांक (Date): **14-Sep-18** जारी करने की तारीख (Date of issue): 29/10/2018
श्री उमा शंकर, आयुक्त (अपील) द्वारा पारित
Passed by **Shri Uma Shanker , Commissioner (Appeals)**

ग _____ आयुक्त, केंद्रीय उत्पाद शुल्क, (मंडल-IV), अहमदाबाद उत्तर, आयुक्तालय द्वारा जारी
मूल आदेश सं _____ दिनांक _____ से सृजित
Arising out of Order-In-Original No **18/AC/D/2017/AKJ** Dated: **29/01/2018**
issued by: **Assistant Commissioner**-Central Excise (Div-IV), Ahmedabad North

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

M/s Harshlaxmi Chemiisolv

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 |

केन्द्रीय वस्तु एवं सेवाकर (अपील) आयुक्तालय, अहमदाबाद
OFFICE OF THE COMMISSIONER CENTRAL GST (APPEALS), AHMEDABAD

Cont...2

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल है ।

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

(घ) अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडीट 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 (न.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो ।

(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 such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec. 109 of the Finance (No.2) Act, 1998.

(१) 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. के मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान 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.

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

The revision application shall be accompanied by a fee of Rs. 200/- where the amount involved in Rupees One Lac or less and Rs. 1000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील :-
Appeal to Customs, 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 सम्बन्धित सभी मामले सीमा शुल्क, केंद्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण की विशेष पीठिका वेस्ट ब्लॉक न. 3. आर. के. पुरम, नई दिल्ली को एवं
The special bench of Customs, Excise & Service Tax Appellate Tribunal of West Block No. 2, R.K. Puram, New Delhi in all matters relating to classification valuation and

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. Registar 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 ओदश 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 हैं।

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 not withstanding the fact that the one appeal to the Appellant 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 अनुसूचि–1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रू.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 in 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 अपीलो 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'** दाखिल 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."

OFFICE OF THE COMMISSIONER CENTRAL GST (APPEALS) AHMEDABAD

ORDER-IN-APPEAL

This appeal has been filed by M/s Harshlaxmi Chemisolv, 16, Prerna Thirth Bunglows-1B/h Prerna Tirth Jain Mandir, Jodhpur Gam, Satellite, Ahmedabad [for short-" appellant"] against Order-in-Original No.18/AC/D/2017/AKJ dated 29.01.2018 [for short-"impugned order"] passed by the Assistant Commissioner of CGST, Division IV, Ahmedabad North [for short-"adjudicating authority"].

2. Briefly stated, based on an information that the appellant has indulged in selling of excisable goods without bill to different buyers, the officers of the Directorate General of Central Excise Intelligence, Zonal Unit, Ahmedabad [for short-DGCEI] has carried out searches at their premises on 10.09.2014. Further detailed investigation revealed that the appellant and M/s Laxmi Dye Chem have sold Cenvatable Goods viz imported as well as indigenous organic chemicals (phenol, Para Dichloro Bensene, Naphthelene Crude etc) to M/s Yahska Polymers Pvt Ltd, Changodhar, Ahmedabad [for short M/s Yahska] without physically supplying the corresponding goods so as to avail CENVAT credit fraudulently on the basis of invoices issued by the appellant as well as M/s Laxmi Dye Chem. M/s Yahska has paid an amount of Rs.37,00,000/- during investigation. Accordingly, a show cause notice dated 06.12.2017 was issued to the M/s Yahska and appellant for recovery of CENVAT credit amounting to Rs.41,39,793/- with interest, wrongly availed on the goods totally valued to Rs.3,14,26,176/- which were actually not received by them during the period of December 2011 to August 2014 from M/s Yahska and imposition of penalty on M/s Yashka and also on appellant under [i] Rule 15(2) of CENVAT credit Rules, 2004 (CER) read with Section 11 AC of Central Excise Act, 1944 (CEA) and under Rule 26 of Central Excise Rules, 2002 respectively. The adjudicating authority, vide impugned order has confirmed the recovery with interest and imposed penalty of Rs.41,39,793/- under Rule 15(2) of CER read with Section 11 AC of CEA and Rs.5,00,000/- under Rule 26(1) of CER. The adjudicating authority has also imposed penalty of Rs.5,00,000/- on appellant and Rs.50,000/- on M/s Laxmi Dye chem.

3. Feeling aggrieved with imposition of penalty of Rs.5,00,000/-, the appellant has filed this appeal against the impugned order, wherein, they raised the following averment:

- the entire investigation had been done on the basis of evidences which itself created doubt and the authenticity of the same was challenged before him besides other strong submissions but the learned adjudicating authority has failed to appreciate the submissions and arbitrarily proceeded to confirm the demand and penalty, thus resulting into grave injustice to the appellant and also other parties.
- M/s Yahska had purchased the inputs on the basis of invoices, the payment of which was done by the appellant through cheque and the said inputs were used in the manufacture of their finished goods which were further cleared on payment of Central Excise duty and all the above facts were known to the

investigation at the time of search of the factory premises M/s Yahska and it was also brought to notice of adjudicating authority, however, he has remained silent on the most vital evidences and proceeded to conclude the investigations on the basis of a diary, which itself is doubtful piece of evidence.

- the investigation has failed to extend the investigation to the alleged actual buyers to whom the appellant had sold the goods in cash and the said cash was returned to the appellant after making certain adjustments and the investigation has simply proceeded on the basis of statements, which have been recorded under threat, fear and duress and as such the same did not hold any strength in substantiating the case.
- In the present case, as statement of the appellant and other persons were recorded under duress or pressure and as the same were not correct, the statements were retracted by the persons at a later date. It is a settled law that the retracted statement cannot be used as an evidence for framing any charges against him and the case has to be proved on the basis of corroborative evidences, which are absolutely absent in this case.
- There were no corroborative evidences in the entire case and the entire case had been built upon the basis of diary seized from the premises of third party and statements only; that the entire case has been made up on the basis of admission statements of both the dealers, where all the statements were recorded in question form and where only questions which confirmed to the irregularity of Cenvat credit were put upon by the investigating agency rather than questions relating to facts of the case.
- The DGCEI has furnished the copy of the acknowledgement of receipt of documents, but they have not provided the relevant documents. The above facts were brought to the notice of the learned adjudicating authority.
- The investigating agency has failed to establish as to how the appellant paid cash to M/s Yahska and how did they reach to a conclusion that they had paid cash to Yahska; that they also failed to establish as to what the M/s Yahska did of the huge cash received by us from the appellant, specially when the bank accounts do not reflect any huge transaction of cash inflow in our bank accounts.
- Though it is not correct that M/s Yahska have not purchased Phenol and have only purchased invoices, however, for fraction of moment, if consider that M/s Yaahska had not purchased phenol, then certainly, they would have used some other input in place of phenol to manufacture the finished goods so as to enable them to clear the said finished goods manufactured by us on payment of Central Excise duty. DGCEI has failed to bring out the facts as to what were the other ingredients used to manufacture the finished goods and as to how M/s Yahska achieved a value addition, resulting into final payment of Central Excise duty through PLA in addition to Cenvat.
- Penalty under Rule 26(2) of the CER is applicable only for imnposing penalty on biological person who issues invoices without physically delivery of goods. Therefore, this penalty cannot be imposed on a juristic person who does not act in person in making in any invoice which could be used for taking invalide Cenvat credit Rules.

4. Personal hearing in the matter was held on 24.08.2018. Shri Anil Gidwani, Tax Consultant appeared for the same and reiterated the grounds of appeal.

5. I observe that the appellant has filed the instant appeal with a delay of 14 days from the stipulated period of 60 days as provided under Section 35 of Central

Excise Act, 1994. However, the appellant has filed application for condonation of delay in filing of appeal. As per the power entrusted to me under the provisions of Section 35 of CEA, I condone the delay taken place in filing of the instant appeal.

5. I have carefully gone through the facts of the case and submissions made by the appellant in the appeal memorandum. At the outset, I observe that the allegations against the appellant is that they had indulged in selling of excisable goods without bill to different buyers; that they sold Cenvatable Goods viz imported as well as indigenous organic chemicals (phenol, Para Dichloro Bensene, Naphthelene Crude etc) to M/s Yahska without physically supplying the corresponding goods so as to avail CENVAT credit fraudulently on the basis of invoices issued by them.

6. I observe that the appeal filed M/s Yahska against the impugned order has already decided by me vide OIA NO.AHM-EXCUS-002-APPP-13-18-19 dated 25.05.2018 by upholding the allegation alleged in the impugned order and accordingly uphold the demand of CENVAT Credit of Rs.41,39,793/- and penalty of Rs.5,00,000/- imposed on them. In the instant appeal it was observed by the investigating authority that the appellant have supplied only invoices so as to enable M/s Yahska to avail the said credit fraudulently. I observe that the main grounds for such allegations and confirmation of duty with interest on M/s Yahska and imposition of penalty by the adjudicating authority on M/s Yahska as well as the appellant and other dealer are as under:

[i] Documents withdrawn under Panchnama dated 16.09.2014 from the appellant and M/s Laxmi Dye chem. reveals that they have not supplied the corresponding goods along with Cenvatable invoices and only passed on Cenvat credit fraudulently; that the said facts have been admitted by the authorized persons of the appellant.

[ii] As per documents submitted by M/s Yash Road Lines, Gandhidham who was engaged in transportation by the appellant and M/s Laxmi Dye Chem clearly shows that the corresponding goods have never reached at the factory premises of the M/s Yahska and this fact was also admitted by the authorized person of the said Road lines.

[ii] The ground plan & rented agreement submitted by the appellant and M/s Laxmi Dye chem reveals that they do not have the facility to store such a hazardous & Inflammable liquid cargo at any place; that the invoices issued by them reveals that there is a difference ranging from 0 to 498 days between the date of invoices issued by them and from the date of invoices issued by the manufacturers/1st stage dealer/importers etc. This fact was admitted by the authorized persons of the appellant and M/s Laxmi Dye chem.

[iii] The Director of the M/s Yahska admitted that the raw materials viz phenol, para dichloro benzene refine naphthalene had never been used as their raw materials in their finished goods; that they had taken Cenvat credit on said materials wrongly on the strength of invoices issued by the appellant without receiving the corresponding goods during the relevant period.

[iv] Admitting their liability, M/s Yahska had paid voluntarily an amount of Rs.37,00,000/- during the course of investigation in the month of November-December 2014.

[v] 47 other manufacturers who had also availed Cenvat credit on the basis of Cenvatable invoices issued by the appellant and M/s Laxmi Dye chem, without physically receipt of the corresponding goods and they have also voluntarily paid the amount of Cenvat credit wrongly availed with interest and penalty as provided under the provisions of CEA.

6. The adjudicating authority has confirmed the duty demand and imposed penalty on M/s Yahska on the basis of alleged grounds mentioned above as he observed that M/s Yahska had purportedly obtained invoices on the raw materials in question without receipt of goods from the appellant so as to avail the CENVAT credit involved therein fraudulently. I observe that it is a fact that all the allegations involved in the instant case was admitted by the authorized persons of the appellant, M/s Yahska and also by the transporters in their statements recorded by DGCEI. Further, I also observe that the other manufacturers who have availed Cenvat credit on the basis of invoices supplied by the appellant were also admitted the fact that they had not received any goods from the appellant, instead only invoices were received so as to avail Cenvat credit fraudulently. Since the appellant themselves have admitted that they had not delivered the goods to their customers and also non-receipt of the goods by the appellant is duly supported by the statements of manufactures and transporters, in my opinion, the allegations mentioned above is sufficient to prove the case against the appellant that they did not supply the goods. The appellant argued that the concerned authorized persons were retracted their statement later on. The proceeding under Section 14 of CEA is a judicial proceeding and if any retraction of the confession has to be made, the same should be made before the same authority who originally recorded the statement immediately. In *Zaki Ishrati* v. *Commissioner of Customs & Central Excise, Kanpur* [2013 (291) E.L.T. 161 (All.)], the Hon'ble Allahabad High Court has held that subsequent retraction cannot take away the effect of the statement; if the retraction is not addressed to the officer to whom the statement was given. Such belated retractions made later on cannot take away the evidentiary value of their original statements.

7. The other contention of the appellant that there was no corroborative evidence in the instant case. I observe that all these contentions are vague in nature, looking into the facts and evidence brought out by the investigating authority as mentioned at para above. I find that in the instant case, the DGCEI has conducted searches in various locations and recorded statements of authorized persons such as the appellant, M/s Yahska and other manufacturers and on the basis of valid documents withdrawn from the premises of the appellant and also from other manufacturing units during the course of investigation, they worked out the amount of CENVAT credit wrongly taken by M/s Yahska on the basis of invoice supplied by the appellant. Thus, from the evidence narrated by the investigating authority, it is clear that the entire availment of credit by M/s Yahska is only on the strength of documents without actual receipt of the goods. Further, the investigation and documents revealed that the appellant do not have the facility to store such a hazardous & Inflammable liquid cargo at any place. Further, the invoices issued by them reveals that there is a difference, ranging from 0 to 498 days, between the date of invoices issued by the appellant and from the date of invoices issued by the manufacturers/1st stage dealer/importers which also an admitted facts by the said dealer. This clearly shows that no goods have been transported by them to any manufactures at any stage and the appellant had passed on the CENVAT credit to M/s Yahska merely issuing Cenvatable invoice without physically supplying the corresponding goods so as to avail CENVAT credit fraudulently by M/s Yahska. In the circumstances, I do not find any merit in the above mentioned contention of the appellant. Accordingly, I uphold the order of the adjudicating authority with regard to imposition of penalty as the entire activity was vitiated by fraud coupled with misstatement and suppression of facts with intent to evade payment of duty. The act being fraudulent, imposition of penalty also does not suffer from any illegality, particularly, in view of the systematic manner in which the fraud was committed. However, I observe that the adjudicating authority has imposed penalty of Rs.5,00,000/- on the appellant and only Rs.50,000/- on M/s Laxmi dye chem who also committed same offence by adopting same modus operandi. It is not forthcoming from the impugned notice or from the impugned order regarding the quantum of value of goods supplied by the appellant and M/s Laxmi Dye chem. I find that the offences as narrated in para 19 of impugned order is more serious and bigger in nature, thereby their case is different from M/s Laxmi Dye chem. However, looking into the quantum of penalty imposed, I take a lenient view in the instant case and accordingly, I am inclined to reduce the penalty imposed on the appellant to Rs. 3,00,000/-from Rs.5,00,000/- under Rule 26(2) of CER.

आयुक्तालय, केन्द्रीय वस्तु एवं सेवाकर (अपील) अहमदाबाद
OFFICE OF THE COMMISSIONER CENTRAL GST (APPEALS) AHMEDABAD

8. In view of above, I partially allow the appeal filed by the appellant. The appeal stands disposed of accordingly.

उमाशंकर

(उमा शंकर)
आयुक्त (अपील्स)
Date : .05.2018

Attested

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

By R.P.A.D
To
M/s Harshlaxmi Chemisolv,
16, Prerna Thirth Bunglows-1
B/h Prerna Tirth Jain Mandir,
Jodhpur Gam, Satellite, Ahmedabad

Copy to:-

1. The Chief Commissioner, CGST, Ahmedabad Zone .
2. The Commissioner, CGST, Ahmedabad North
3. The Deputy/Assistant Commissioner, CGST Dn-IV, Ahmedabad North.
4. The Assistant Commissioner, System-Ahmedabad North.
5. Guard File.
6. P.A. File.

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