सत्यमेव जयते

आयुक्त (अपील) का कार्यालय,
Office of the Commissioner (Appeal),
केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
. 07926305065- **टेलेफैक्स**07926305136

Date:- 24/08/2020

स्पीड पोस्ट

क फाइल संख्या : File No : V2(20)97/North/Appeals/2019-20/15477 To 15478

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-002-APP-023/20-21**
दिनाँक Date : **17-08-2020** जारी करने की तारीख Date of Issue 21-08-2020

आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)

ग Arising out of Order-in-Original No. **08/Refund/2019** दिनाँक: **03.10.2019** , issued by Deputy Commissioner, Central GST & Central Excise, Division-IV, Ahmedabad-North

ध अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

M/s Bajaj Foods Ltd.,
444, Ashwamegh Estate, Opp. M.N. Desai Petrol Pump,
Village: Changodar, Taluka: Sanad, District: Ahmedabad-382210

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 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) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूवोक्त धारा को उप–धारा के प्रथम परन्तुक 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।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 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 ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रकिया के दौरान हुई हो।

(ii) 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.

(क) 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 मामलें में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(A) 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.

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

(B) 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 डयूटी केडिट 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 हो।

(c) 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 दिनाँक 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 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.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रूपये या उससे कम हो तो रूपये 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 अपीलः–
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35–बी/35–इ के अंतर्गतः–

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

(क) 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 2nd **माला, बहुमाली भवन ,असरवा ,गिरधरनागर,अहमदाबाद** –380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd floor,Bahumali Bhawan,Asarwa,Girdhar Nagar, Ahmedabad : 380004. in case of appeals other than as mentioned in para-2(i) (a) above.

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, provided that the pre-deposit amount shall not exceed Rs.10 Crores. 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 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 Bajaj Foods Ltd., 444, Ashwamegh Estate, Opp. M.N. Desai Petrol Pump, Village: Changodar, Taluka: Sanand, District: Ahmedabad – 382 210 *(hereinafter referred to as 'the appellant')* have filed the present appeal against Order-in-Original Number 08/Refund/2019 dated 03.10.2019 *(hereinafter referred to as 'impugned order')* passed by the Deputy Commissioner, Central GST & Central Excise, Division-IV, Ahmedabad North *(hereinafter referred to as 'adjudicating authority')*.

2. The facts of the case, in brief, are that the appellant had filed a refund claim for an amount of Rs.9,49,792/- on 04.07.2019 on the ground that they had paid Service Tax amount of Rs.9,49,792/-, on Reverse Charge Mechanism on the basis of Audit Objection on different services received by them which were covered under the definition of input services under the Cenvat Credit Rules, 2004 (in short *'CCR')* and that on implementation of GST with effect from 01.07.2017, they were not in a position to take Service Tax credit of the said amount paid under Reverse Charge Mechanism as there were no provisions for availing such service credit under new GST Regime after 01.07.2017 and there is no scope to claim the same under Trans-1 under Section 140 of the CGST Act, 2017. Since they have no other option, they filed the said refund claim under section 11B of Central Excise Act,1944. On scrutiny, the claim was found to be not proper and hence liable for rejection, on the grounds that (i) the claim filed by the appellant does not fall under the categories of cases for which refund is applicable under the erstwhile Service Tax Rules; (ii) the said amount with interest and penalty was paid by them in compliance of audit observation which was closed on the basis of such payment; and [iii] the appellant has not supported their refund claim with any legal provision which enable refund of service tax paid after 01.07.2017 under Section 11 B of Central Excise Act, 1944. Therefore, a show cause notice dated 12.07.2019 was issued to them which was decided by the adjudicating authority vide the impugned order wherein he has rejected the entire claim of refund of the appellant by observing the refund claim preferred by the appellant is not covered by provisions of refund under erstwhile Service Tax Rules or Section 11B of the Central Excise Act, 1944 or Section 142(5) of the CGST Act, 2007 as claimed by the appellant and that the amount has been paid against liability that has arisen on account of audit of the records of the appellant and therefore, the amount paid by them in the case has to be treated as arrears of tax and hence the same is not available as input tax credit in view of the provisions of Section 142(8)(a) of the CGST Act, 2017 and once it is declared as not admissible as credit, the question of refund of such amount under transitional provision does not arise.

3. Being aggrieved with the impugned order, the appellant has filed the instant appeal on the following grounds:

(i) The adjudicating authority has not examined the provisions of Section 83 of the Finance Act, 1994 and Section 11B of the Central Excise Act, 1944 and rejected the claim of refund with prejudice mind. Further, the provisions discussed in para 13 of the impugned order is appearing to be vague and the finding is not sustainable in law;

(ii) The adjudicating authority has not considered the ground of refund, reply to Show Cause Notice dated 23.07.2019 as well as the plea of the appellant regarding applicability of Section 142(3) of the GST Act, 2017 made during the personal hearing on 26.07.2019 and rejected the refund without discussing the provisions of Section 142(3) of the GST Act, 2017. The present refund squarely fall under the purview of the provisions of the Section 142(3) of the GST Act, 2017;

(iii) Though the adjudicating authority has discussed the provisions of Section 142(5) of the GST Act, 2017 and concluded that the refund is not admissible, it is not stated as to how the refund is not admissible.

(iv) Since the service tax was paid after the appointed day viz. 01.07.2017 under Reverse Charge Mechanism in respect of services received prior the appointed day, the service tax so paid is available as Cenvat Credit under the existing law viz. Cenvat Credit Rules, 2017 and the refund claim was submitted after the appointed day in accordance to the provisions of Section 142(3) and 142(5) read with Section 11B of the Central Excise Act, 1944 on the ground that amount so paid is available as credit;

(v) Though the credit is admissible to the appellant under existing law but the adjudicating authority has on vague ground concluded that the credit is not admissible under existing law; and

(vi) They rely on the Order No.MP/13/AC/2019-20 dated 20.08.2019 wherein the adjudicating authority has sanctioned refund in similar set of facts as in the present case.

4. Personal Hearing in the matter was held on 27.07.2020. Shri. R.R.Dave, Consultant, appeared on behalf of the appellant in the hearing and reiterated the submissions made in the appeal memorandum. He further submitted copies of Hon'ble High Court of Gujarat judgment dated 22.06.2020 in case of Kiri Industries Ltd. and Hon'ble High Court of Delhi judgment dated 05.05.2020 in case of Brand Equity Treaties Ltd.

5. I have carefully gone through the facts of the case on records, grounds of appeal in the Appeal Memorandum and oral submissions made by the appellant at the time of hearing. I find that the issue to be decided in the matter is as to whether in the facts and circumstances of the case, the appellant's claim for refund of service tax paid under Reverse Charge Mechanism in GST period as per audit observations in respect of

services received during pre-GST period is legally permissible as per the provisions of Section 11B of the Central Excise Act, 1944 read with Section 142(3) of the CGST Act, 2017 or otherwise?

6. It is observed that the amount of service tax in question, for which the refund is claimed by the appellant, was paid by them in pursuance of an audit objection wherein it was noticed that they had not paid service tax payable by them under Reverse Charge Mechanism in respect of various services received by them during the period from April, 2016 to June, 2017. The appellant has claimed the refund on the ground that since the said service tax was paid under RCM, the same were available to them as cenvat credit under Cenvat Credit Rules, 2004 and that according to the provisions of Section 142(3) of the CGST Act, 2017, service tax paid under RCM under the law which existed prior to appointed day (01.07.2017) and which was available as credit under the Cenvat Credit Rules, 2004 shall be paid in cash to the appellant on being claimed as refund under Section 11B of the Central Excise Act, 1944. The adjudicating authority rejected the refund claim for the reasons that the same is not covered under situations of refund envisaged under erstwhile Service Tax Rules or that under Section 11B of the Central Excise Act or that under Section 142(3) or 142 (5) of the CGST Act, 2017, which the appellant has claimed and that since the amount paid by them in the case being arrears of tax, the same is not available as input tax credit in view of the provisions of Section 142(8)(a) of the CGST Act, 2017.

7. The appellant has canvassed their case for refund in the matter relying on the provisions of Section 142(3) and Section 142(5) of the CGST Act, 2017. The said sections of CGST Act, 2017 read as under:

> ***Section 142(3):*** *Every claim for refund filed by any person before ,on or after the appointed day, for refund of any amount of CENVAT Credit ,duty, tax, interest or any other amount paid under the existing law , shall be disposed of in accordance with the provision of existing law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything to the contrary contained under the provision of existing law other than the provision of sub-section 2 of Section 11B of the Central Excise Act,1944.*
>
> ***Section 142(5):*** *Every claim filed by a person after the appointed day for refund of tax paid under the existing law in respect of services not provided shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything to the contrary contained under the provisions of existing law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944 (1 of 1944).*

7.1 As is evident from Section 142(3) above, any claim for refund of cenvat credit has to be decided in accordance with the provisions of existing law which in the instant case is Cenvat Credit Rules, 2004. For getting refund of Cenvat Credit under existing law i.e. under the CCR, one has to avail the Cenvat Credit first under the said Rules. The provisions under Cenvat Credit Rules do not allow refund of Cenvat Credit in cash, unless it is availed. In the present case, the appellant has not availed cenvat credit of the amount of service tax paid for which the refund is claimed by them. It is their contention that the amount of service tax paid was available as cenvat credit to them under the erstwhile CCR and they could not avail the credit as the same was paid after the implementation of GST w.e.f. 01.07.2017. It is an undisputed fact that the CCR has been repealed with effect from 01.07.2017 and when the amount of service tax in the case was paid after the date of repeal of the CCR, it can not be claimed as cenvat credit available as no such credit was available to the appellant as on the date of repeal. What can be available would be only to extent available on date of repeal of the relevant law viz. Cenvat Credit Rules, 2004 which is 01.07.2017. It is pertinent to note in this context that the service tax amount in question in this case was in fact due for payment in the pre-GST period and had that liability been duly discharged at that material time, the appellant could have availed the Cenvat Credit of the same under the existing law before 01.07.2017. Now, having discharged their said liability after repeal of the relevant law viz. CCR on being pointed out by the audit, the same can not be admissible as cenvat credit. Therefore, the contention of the appellant in this regard does not have any legal back up. Without availing credit under the CCR, the amount of service tax paid in the present case does not take the colour of Cenvat Credit as envisaged under the said Rules. Under the circumstances, provision of Section 142 (3) of the CGST Act is not applicable to the appellant's case.

7.2 Coming to the contention of the appellant regarding Section 142(5) of the CGST Act, 2017, it is observed that the said section provides for refund of tax paid under the existing law in respect of services which are not provided. The said Section covers those cases where service tax has been paid but service could not be rendered for any reason and consequently there does not arise any liability of service tax on the person who paid the tax. Example of such a case would be those where service tax has been paid by assessees on advance amounts received but service could not be rendered subsequently for any reason. The said Section does not apply where tax liability has been discharged as service recipients. It is definitely not the intent of law to absolve tax payers of their liability to pay service tax as service recipients wherever specified. The appellant's case is, therefore, not covered by the said Section 142(5) of the Act ibid.

8. Further, it is observed that the amount of service tax paid under RCM in the present case was actually due for payment by the appellant during pre-GST period. But they did not discharge their tax liability when it was actually due and the same was paid during the audit conducted by the department after implementation of GST with effect from 01.07.2017. Section 142(8)(a) of the CGST Act, 2017 is in fact relevant to the case in hand which provides that "where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day, under the existing law, any amount of tax, interest, fine or penalty becomes recoverable from the person, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act". In the instant case, the appellant had paid the amount in question with interest and penalty upon detection of the non-payment of their service tax liability by the audit. Since the said payment by the appellant was against their liability of pre-GST period, it is nothing but arrears of pending dues recovered in GST period under the above provisions of Section 142(8)(a) of the Act ibid. That being so, the amount so recovered can not be admissible as input tax credit as per the above said provision of CGST Act, 2017. In the circumstances, by relying the said Section, the adjudicating authority has correctly denied the credit as inadmissible.

9. Regarding the case laws submitted by the appellant during the course of personal hearing, I find that the said decisions are made on different context and facts. In the Delhi High Court decision dated 05.05.2020 in the case of Brand Equity Treaties Ltd., the issue was that of allowing the petitioners to avail input tax credit of the accumulated CENVAT credit as on 30th June, 2017 as transitional credit under GST regime and there the petitioner had challenged the provisions of Ruled 117 of the CGST Rules, 2007 which imposes a time limit for carrying forward the Cenvat credit to the GST regime. In the said case, the cenvat credit under dispute was accumulated and reflected in the Cenvat Credit Register as on 30.06.2017 or in the last return filed for the period April to June, 2017. Further, in the judgment dated 22.06.2020 of Hon'ble High Court of Gujarat in the case of Kiri Industries Ltd., the court has allowed the writ applicants to file TRAN-1 under Rule 117 of the CGST Rules manually without prejudice to the rights and contentions of the respondents viz. Union of India. The said decision is also with reference to filing of TRANS-1 application, which was for transition of cenvat credit in balance as on 30.06.2017 to GST regime. Thus, the issues and facts covered by the above two decisions are clearly distinguishable from the facts of the present case and hence the said decisions are of no help to the cause of the appellant.

9.1 Further, the appellant seems to have also relied on an Order No.MP/13/AC/2019-20 dated 20.08.2019 contending that refund was sanctioned in the said order in similar set

of facts as in the present case. However, they have not submitted copy of such a order or the details of the said decision, without which such an argument is not acceptable based on mere statement.

10. In view of the above discussions, I am of the considered view that the refund claimed by the appellant in the present case in respect of service tax paid under reverse charge mechanism after the appointed day i.e. 01.07.2017 is not admissible to them and hence, the rejection of refund by the adjudicating authority in the case is legally correct and proper.

11. Therefore, I do not find any reason to interfere with the decision taken by the adjudicating authority vide the impugned order and accordingly, the impugned order is upheld and the appeal filed by the appellant is rejected for being devoid of merits.

12. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

The appeal filed by the appellant stands disposed off in above terms.

17th August, 2020.

(**Akhilesh Kumar**)
Commissioner (Appeals)

Attested:

(Anilkumar P.)
Superintendent(Appeals),
CGST, Ahmedabad.

Date: 17.08.2020.

BY SPEED POST TO:

M/s Bajaj Foods Ltd.,
444, Ashwamegh Estate,
Opp. M.N. Desai Petrol Pump,
Village Changodar, Taluka Sanand,
District Ahmedabad – 382 210.

Copy to:

1) The Principal Chief Commissioner, CGST , Ahmedabad Zone.
2) The Commissioner, CGST, Ahmedabad North.
3) The Deputy Commissioner, CGST & C.Ex., Div-IV, Ahmedabad North.
4) The Asst. Commissioner (System), CGST, Ahmedabad North.
   (for uploading the OIA)
5) Guard File.
6) P. A. File.