



सत्यमेव जयते

आयुक्त का कार्यालय),अपीलस(
Office of the Commissioner,
केंद्रीय जीएसटी, अहमदाबाद आयुक्तालय

**Central GST, Appeal Commissionerate-
Ahmedabad**

जीएसटी भवन, राजस्व मार्ग, अम्बावाडी अहमदाबाद ३८००१५.
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DIN-20201264SW000000F16D

स्पीड पोस्ट

- क फाइल संख्या : File No : V2(ST)26/EA-2/North/Appeals/2019-20
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-002-APP-036/2020-21**
दिनांक Date : **24.11.2020** जारी करने की तारीख Date of Issue : **14.12.2020**
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar, Commissioner (Appeals)**
- ग Arising out of Order-in-Original No. **GST/D-VI/O&A/06/Safal/AC/AMP/2019-20** दिनांक:
19.07.2019, passed by Assistant/Deputy Commissioner, Central GST & Central Excise,
Division-VI, Ahmedabad-North
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

Appellant- The Assistant Commissioner, CGST & Central Excise, Division-VI, Ahmedabad
North, Ahmedabad

Respondent- M/s Safal Construction Pvt. Ltd., 1 B-Safal House, Behind Mirch Masala
Restaurant, Off-S.G. Highway, Ahmedabad.

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 :

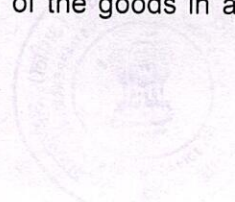
Revision application to Government of India :

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त 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।

(iii) 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 मामलों 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 ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए 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 दिनोंक 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 रुपये या उससे कम हो तो रुपये 200/-- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/-- की फीस भुगतान की जाए।

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

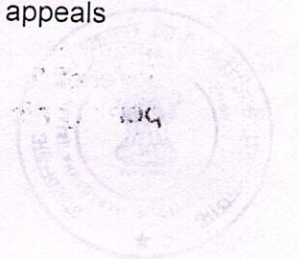
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

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

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

(क) 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. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

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

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

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

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

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

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

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

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

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

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

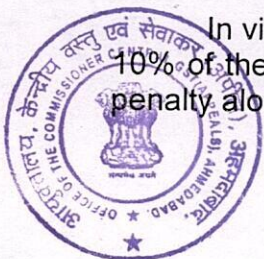
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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

The present appeal has been filed by the Assistant Commissioner, CGST, & Central Excise Division-VI, Ahmedabad-North (hereinafter referred to as “*appellant*”) in terms of Review Order No.15/2019-20 dated 28.10.2019, issued under F.No.IV/16-55//OIO/19-20-RA, passed by the Commissioner, CGST, & Central Excise, Ahmedabad-North (*Reviewing Authority*) against Order-in-Original No.GST/D-VI/O&A/06/Safal/AC/AMP/2019-20 dated 19.07.2019 (hereinafter referred to as “*impugned order*”) passed in case of M/s.Safal Constructions Pvt. Ltd, 1 B - Safal House, Behind Mirch Masala Restaurant, Off-SG High Way, Ahmedabad (hereinafter referred to as “*respondent*”).

2. The facts of the case, in brief, are that based on an intelligence regarding non-payment of Service Tax by the respondent on advance received from their members in respect of the activities relating to club house, compound wall, boundary wall, playground, road, garden, etc. of residential plotted scheme named ‘Rethal Green’ at Sanand, Nal Sarovar Road, during the period from 01.07.2012 to 2015-16 and subsequent investigation carried out by the officers of Preventive wing of Central Excise, Ahmedabad-North Commissionerate, a Show Cause Notice dated 09.02.2018 for the period from 01.07.2012 to 2015-16 was issued to the respondent demanding service tax amounting to Rs.23,72,238/- along with interest and proposing penalty. The said show cause notice was decided under Order-In-Original No.GST/D-VI/O&A/05/Safal/AC/RJ/2018-19 dated 03.12.2018 wherein the demand of Service Tax was confirmed along with interest and imposition of penalty holding said facilities like club house, compound wall, garden etc. taxable under the category “Construction service” under Section 66 E (b) of the Finance Act, 1994.

2.1. The respondent preferred appeal against said OIO dated 03.12.2018 before the Commissioner Appeal, Central GST, Ahmedabad who vide Order – in – Appeal No. AHM-EXCUS-002-APP-22/118-19 dated 28.03.2019 remanded the matter back to the adjudicating authority observing that there is no finding of the adjudicating authority in terms of para 2.6.3 of the Education Guide dated 20.06.2012 issued by CBIC which deals with the manner of dealing with composite transaction which in addition to a transfer of title in goods involve an element of provision of service. In compliance of the direction of the Commissioner Appeal’s order above, the adjudicating authority in de-novo proceedings decided the matter afresh vide impugned order dated 19.07.2019 wherein he dropped the proceedings initiated under demand notice dated 09.02.2018 holding said activities/amenities as non-taxable in terms of Section 65(B) of the Finance Act,1994.

3. Being aggrieved with the impugned order, the appellant department filed the present appeal contending, *inter alia*, on the grounds that the exclusion clause i.e. Section 65(B) of the Finance Act,1994 has not been interpreted by the adjudicating authority in terms of the language employed in the statute; that the activities undertaken by the respondent was not



only sale of land but other facilities like club house, compound wall, boundary wall, road, garden, playground etc. are also provided and it was not purely sale of land; that declared service under section 66E(b) has not been appreciated by the adjudicating authority in terms of the fact of the case; that as provided under section 65B(44) "service means any activity carried out by a person for another for consideration, and includes a declared service" and the activity/transaction undertaken by the respondent i.e. selling of residential plot with infrastructure like club house, compound wall, boundary wall, road, garden, playground etc. comes under the purview of construction of complex service under Section 65(B) of the Finance Act; that as per Sr. No.12 of Notification No.20/2012 dated 20.06.2012 for the service of 'construction of complex building, civil structure of part thereof, including a complex or building intended for sale to a buyer, wholly or partly except where the entire consideration is received after issuance of completion certificate by the competent authority' and as per Notification No.02/2013 dated 01.03.2013, Sr.No.12(ii), the taxable value is rightly quantified as 30%.

4. The respondent filed cross objection dated 03.12.2019 in the matter contesting the appeal, *inter-alia*, on the following grounds:

- a. The scheme merely involves sale of residential plot and no taxable construction was undertaken. In order to reach the residential plot, it was necessary to give easementary requirements such as internal road etc. to the member of the scheme.
- b. It was evident from sale deed that consideration pertains to only sale of land.
- c. The respondent has not transferred the ownership of restaurant to the members and usage of the same is not restricted only to the members but it is open to public at large.
- d. The adjudicating authority has thoroughly acted as per instruction given in OIA and came to the conclusion that transaction being dominant in sale of land, question of considering it as declared service does not arise.

5. Personal hearing in the case was scheduled on 23.09.2020 through virtual mode in response to which the respondent vide email dated 22.09.2020 informed that the case may be decided on the basis of the previously submitted relevant records and submissions filed by them and that they do not desire any personal hearing in the matter. No one appeared the hearing from the appellant's side.

6. I have carefully gone through the facts of the case available on records, grounds of appeal in the Appeal Memorandum, and written submissions made by the respondent by way of cross objection to the appeal dated 03.12.2019. It is observed that the issue to be decided in the case is whether the activities/services in question i.e. selling of plot for residential purpose along with facilities like the club house, compound wall, road, playground etc., undertaken by



the respondent falls under the category of “construction service” and accordingly chargeable to service tax as declared service in terms of Section 66E(b) of the Finance Act,1994.

7. It is observed from the case records that the respondent was engaged in providing sale of open plots for residential purpose in the scheme named ‘Rethal Greens’ at Sanand – Nar Sarovar Road along with certain infrastructural facilities wherein the members were entitled to avail facilities of club house, compound wall, boundary wall, road, garden, playground etc. It is further observed that the Commissioner (Appeals) has remanded the matter to examine the issue w.r.t. Para 2.6.3. of “An Education Guide dated 20.06.2012 issued by the CBEC” providing the manner of dealing with composite transaction which in addition to a transfer of title in goods involve an element of provision of service. The adjudicating authority in the impugned order has come to a conclusion in Para 12 of the impugned order that in the instant case the sale of goods or immovable property is dominant in character and as such the said sale of goods or immovable property would be treated as such as provided under Para 2.6.3. of the Education Guide dated 20.06.2012 issued by the CBIC. He has accordingly treated the transaction and activities undertaken as Non-taxable under Section 65(B) of the Finance Act, 1994.

7.1. In order to examine the matter in proper perspective, the provisions under relevant Section 66E (b) of the Finance Act,1994 is reproduced below:

SECTION [66E. Declared services. — The following shall constitute declared services, namely:—

(b) construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration is received after issuance of completion-certificate by the competent authority.

Explanation. — For the purposes of this clause,—

(I) the expression “competent authority” means the Government or any authority authorised to issue completion certificate under any law for the time being in force and in case of non-requirement of such certificate from such authority, from any of the following, namely :—

- (A) architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972); or
 (B) chartered engineer registered with the Institution of Engineers (India); or
 (C) licensed surveyor of the respective local body of the city or town or village or development or planning authority;

(II) the expression “construction” includes additions, alterations, replacements or remodelling of any existing civil structure;

7.2. Further, the legal provision contained under Section 65B(44) of the Finance Act, 1944 is reproduced below:



65B. Interpretations. – In this Chapter, unless the context otherwise requires, -

....

(44) “service” means any activity carried out by a person for another for consideration, and includes a declared service, but shall not include-

(a) an activity which constitutes merely,-

(i) a transfer of title in goods or immovable property, by way of sale, gift or any other manner; or

....

7.3. It is observed from the above legal provision that a transfer of title in goods or immovable property by way of sale cannot be treated as service. Further, the Commissioner (Appeals) during examination of records on earlier round of litigation has come to a conclusion that the respondent was getting proportionate extra consideration without transfer of land to the buyer for providing common infrastructure facility. He had accordingly remanded the matter to adjudicating authority to examine the issue in light of Education Guide of the CBEC dealing with composite transaction in which in addition to transfer of title in goods, element of provision of service is also present. The adjudicating authority in the impugned order has held that the dominant nature of transaction was sale of immovable property. The finding of the adjudicating authority has not been negated in the appeal memorandum.

7.4. Further, to bring the activity of the respondent under the ambit of declared service, it has to be established that the respondent was engaged in construction of complex etc., wholly or partly, where the consideration has been received prior to issuance of completion certificate by the competent authority. It is observed from the observation of the Commissioner (Appeals) in Para 6 of his order dated 28.03.2019 that conveyance deed was for sale of plot of land. There is nothing on record to establish that the transaction amounted to declared service under Section 66E of the Finance Act, 1994. Merely because the buyer of plots are getting access to certain common facilities provided in the scheme *ipso facto* does not take the activity of sale of plot under the ambit of declared service under Section 66E of the Act. It is a fact undisputed that the main activity involved in the case is sale of open plots. It is true that the activity is not purely sale of land but it includes some service also. However, that does not alter or change the main or dominant character of the activity under consideration. The essential character of the activity remains ‘sale of land’ only and the service element involved in the activity comes as incidental thereto. It is not the case that the buyers of plots have advanced their money to the appellant for constructing club house, compound wall, boundary wall, road, garden, playground etc. The advance amounts were paid by the buyers towards purchase of plots and the access to common amenities like club house, compound wall, boundary wall, road, garden, playground etc. are received by them by virtue of purchase of the plot. Further, these common amenities mentioned above cannot be said to be intended



for sale to a buyer. Therefore, the activity carried out by the appellant in the present does not get covered under the ambit of declared service as defined under Section 66E(c) of the Finance Act, 1994. Rather, it is a classic case of composite transaction which in addition to a transfer of title in goods involve an element of provision of service and such cases have to be dealt with by ascertaining the dominant nature test. The CBEC has categorically clarified this aspect vide Para 2.6.3. of the Education Guide dated 20.06.2012 as under:

- *Except in cases of works contracts or catering contracts [exact words in article 366(29A) being - 'service wherein goods, being food or any other article of human consumption or any drink (whether or not intoxicating) is supplied in any manner as part of the service'] composite transactions cannot be split into contracts of sale and contracts of service.*
- *The test whether a transaction is a 'composite transaction' is that did the parties intend or have in mind that separate rights arise out of the constituent contract of sale and contract of service. If no then such transaction is a composite transaction even if the contracts could be disintegrated.*
- *The nature of a composite transaction, except in case of two exceptions carved out by the Constitution, would be determined by the element which determines the 'dominant nature' of the transaction.*
 - *If the dominant nature of such a transaction is sale of goods or immovable property then such transaction would be treated as such.*
 - *If the dominant nature of such a transaction is provision of a service then such transaction would be treated as a service and taxed as such even if the transaction involves an element of sale of goods.*
- *In case of works contracts and 'service wherein goods, being food or any other article of human consumption or any drink (whether or not intoxicating) is supplied in any manner as part of the service' the 'dominant nature test' does not apply and service portion is taxable as a 'service' This has also been declared as a service under section 66E of the Act. For guidance on these two types of composite transactions and the manner of determining the value portion of service portion of such composite transactions please refer to point nos. 5.8 and 5.9 of this Guidance Paper.*
- *If the transaction represents two distinct and separate contracts and is discernible as such then contract of service in such transaction would be segregated and chargeable to service tax if other elements of taxability are present. This would apply even if a single invoice is issued.*
- *The principles explained above would, mutatis mutandis, apply to composite transactions involving an element of transfer of title in immovable property or transaction in money or an actionable claim.*

[emphasis applied]

As per the above principles, it is clear that except in the case of works contract and catering contracts, the nature of transaction would be determined by the element which determines the 'dominant nature' of the transaction. It is not the case of the department that the activity of the appellant was a works contract in the present case. Therefore, by applying the above principles of dominant nature test, the activity of the appellant in the present case has to be considered as 'sale of land' only. When the contention of the department on taxability itself is found not sustainable, the other contentions raised, based on taxability, become irrelevant.

7.5. In view of the above, it is held that activity undertaken by the respondent involved composite transaction where certain amount of services was also involved, but the dominant

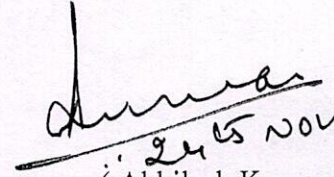


part of the transaction was of sale of plot of land. The said transaction cannot be brought under service tax net as declared service under Section 66E of the Finance Act, 1994. Hence, I do not find any reason to interfere with the impugned order passed by the adjudicating authority and hold that the appeal filed by department is liable to be rejected on merits.

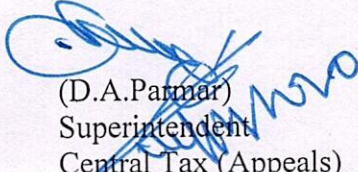
8. Accordingly, I reject the appeal filed by the department being devoid of merits and uphold the order passed by the adjudicating authority.

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

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


24.11.2020
(Akhilesh Kumar)
Commissioner (Appeals)
Date: 24.11.2020

Attested


(D.A. Parmar)
Superintendent
Central Tax (Appeals)
Ahmedabad.



By R.P.A.D./SPEED POST

To

The Deputy Commissioner,
CGST, Division-IV,
Ahmedabad North.

Appellant

M/s.Safal Constructions Pvt Ltd,
1 B - Safal House, Behind-Mirch Masala Restaurant,
Off-SG High Way, Ahmedabad

Respondent

Copy to:

1. The Chief Commissioner of Central GST, Ahmedabad Zone.
2. The Commissioner, Central GST, Ahmedabad-North.
3. The Additional /Joint Commissioner, Central GST (System), Ahmedabad- North.
(for uploading the OIA)
4. Guard File.
5. P.A. File



Handwritten signature and date:
M. J. [unclear]
10/1/11