



सत्यमेव जयते

आयुक्त का कार्यालय) ,अपीलस(
Office of the Commissioner,
केंद्रीय जीएसटी, अहमदाबाद आयुक्तालय
Central GST, Appeal Commissionerate-
Ahmedabad



जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
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DIN-20210164SW0000006E12

स्पीड पोस्ट

- क फाइल संख्या : File No : File No : V2(ST)128/North/Appeals/19-20
Ref:- GAPPL/COM/STP/217/2020-Appeal
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-002-APP-043/2020-21**
दिनांक Date : **28.12.2020** जारी करने की तारीख Date of Issue : **05.01.2021**
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. **12/ADC/2019-20/MLM** dated **09.01.2020**, passed by
Additional Commissioner, Central GST & Central Excise, Ahmedabad-North
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

Appellant- - M/s Multivision Pvt. Ltd., 23, Roapura Society, Near Memnagar fire
Station, Navrangpura, Ahmedabad-380009.

Respondent- Additional Commissioner, Central GST & Central Excise, Ahmedabad-North

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।

(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 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 court 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।

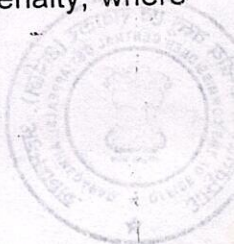
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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 मांग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

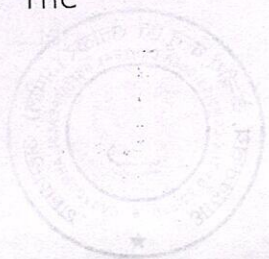
In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



ORDER-IN-APPEAL

1. This order arises out of an appeal filed by M/s. Multivision Private Limited, having registered office at 23, Raopura Society, Near Memnagar Fire Station, Navrangpura, Ahmedabad-380009 (hereinafter referred to as the 'appellant') against Order in Original No. 12/ADC/2019-20/MLM dated 09.01.2020 [hereinafter referred to as 'the impugned order'] passed by the Additional Commissioner of Central GST, Ahmedabad North (hereinafter referred to as 'the adjudicating authority').

2. Facts of the case, in brief, are that the appellant was engaged in providing services under the category of "Construction Services in respect of Commercial or Industrial Buildings and Civil Structures" falling under erstwhile Section 65 (105) (zzq) of the Finance Act, 1994 and holding Service Tax Registration Number AAACM8213CST001. During the course of audit of M/s Aditya Cement Limited (A unit of Grasim Industries Limited), Chittorgarh by the officer of Central Excise, it was observed that some of the contractors engaged in construction of colony and Guest House of the said unit had not obtained Service Tax registration and were also not paying any Service Tax. The appellant was one such unit which had constructed the colony and Guest House. The information was passed on to the jurisdictional Ahmedabad Service Tax Commissionerate for further investigation. Accordingly, an investigation was initiated under Summons proceeding against the appellant by the officers of the Preventive Section (H.Q.) of Service Tax Commissionerate, Ahmedabad. It was found that the appellant had built 24 blocks, each consisting of 4 dwelling units, to provide residence to the staff of M/s Aditya Cement (a unit of Grasim Industries Limited), Shambhupura, Chittorgarh for which they had received an amount of Rs. 5,51,50,936/- during the period 2006-07 to 2008-09. No Service Tax was paid by the appellant on the above mentioned amount. Further this amount was not declared by them in their ST-3 returns. A Show Cause Notice bearing F.No.STC/4-105/O&A/11-12 dated 04.04.2012 was issued to the appellant by the Commissioner, Service Tax, Ahmedabad wherein Service Tax amounting to Rs.67,80,203/- was proposed to be recovered under Section 73(1) of the Finance Act, 1994. Further, interest under Section 75 of the Finance Act, 1994 and penalty under Section 77(1)(a), 77(2) and Section 78 of the Finance Act, 1994 was also proposed in the SCN. The



demand of Service Tax along with applicable interest and penalty was further confirmed by the adjudicating authority vide the impugned order.

3. Being aggrieved with the impugned order, the appellant preferred this appeal on the grounds that:

- a. Whether the construction of residential complex for personal use is liable for Service Tax;
- b. Whether construction of individual blocks having less than 12 units is taxable for the interim period;
- c. Whether service provided by the appellant falls under the category of "Construction of Residential Complex Service" or under "Works Contract Service";
- d. If the appellant were liable to Service Tax then M/s Aditya Cement would be eligible for CENVAT Credit thereof, hence, would it be a revenue neutral situation or not;
- e. Whether extended period is invocable or not.

3.1 The appellant has submitted that they had build 24 blocks, each consisting of 4 dwelling units for M/s Aditya Cement. The units built were for the purpose of providing residence to the staff of Aditya Cements Limited without consideration and Aditya Cement did not intend to sell the quarters to their employees as well. They further referred to legal provisions contained under erstwhile Section 65(91a) of the Finance Act, 1994 which defined "Residential Complex" to contend that if a residential unit is intended for personal use then it should be excluded from service tax net. The appellant has referred to the judgement of CESTAT, Madras in case of M/s Macro Marvel Projects Limited [2008-TIOL-1927-CESTAT-MAD] wherein the Hon'ble CESTAT has observed that "it appears, the law makers did not want construction of individual residential units to be subject to levy of Service Tax." The appellant has also referred to the Board Circular No. 96/7/2007-ST dated 23.08.2007 wherein the Board has clarified the issue of applicability of Service Tax on Construction of Complex Service.

4. This appellant placed reliance on the following judicial pronouncements:

- (i) M/s Re: Aban Power Company Limited before the Commissioner of Central Excise (Appeals), Chennai [Order-in-Appeal No. 164/2010(P-ST) dated 20.10.2010[2011 (21) S.T.R. 487 (Commr. Appl.)]];



- (ii) M/s Sima Engg. Constructions v/s Commissioner of Central Excise, Trichy in the CESTAT, South Zonal Bench, Chennai [2011 (21) S.T.R. 179 (Tri. - Chennai)];
- (iii) M/s Khurana Engineering Limited v/s Commissioner of Central Excise, Ahmedabad in the CESTAT, West Zonal Bench, Ahmedabad [2011 (21) S.T.R. 115 (Tri. - Ahmd.)];
- (iv) M/s Baba Construction Private Limited v/s Commissioner of Central Excise & Service Tax, Ghaziabad in the CESTAT, Regional Branch, Allahabad [2018 (15) G.S.T.L. 345 (Tri. - All.)];
- (v) M/s Mall Enterprises v/s Commissioner of Central Excise, Aurangabad in the CESTAT, West Zonal Bench, Mumbai [2016 (41) S.T.R. 119 (Tri. - Mumbai)];
- (vi) M/s B.L.Mehta Construction v/s Commissioner of Central Excise & Service Tax, Chandigarh [2018 (8) G.S.T.L. 92 (Tri. - Chan.)];

5. Personal Hearing in the case was held on 15.10.2020. Shri Vipul Khandhar, Chartered Accountant, appeared for hearing. He contended that their case is covered by Hon'ble Supreme Court's judgement in Baba Construction Private Limited case.

6. I have carefully gone through the facts of the case available on record, grounds of appeal and oral submissions made by the appellant at the time of hearing. The issue to be decided in the case is whether the services relating to Construction of Residential Colony by the appellant for M/s Aditya Cement Limited should be considered as taxable service under "Construction of Complex Service" defined under erstwhile Section 65(105)(zzzh) of the Finance Act, 1994. Further, whether the amount of Rs. 5,51,50,936/- received by them during 11.12.2006 to 31.03.2009 towards rendering such service be considered as taxable value for determining Service Tax liability.

7. I find that the appellant had built 24 blocks, each consisting of 4 dwelling units, for M/s Aditya Cements Limited to provide residence to the staff of M/s Aditya Cement. They received an amount of Rs. 5,51,50,936/- from M/s Aditya Cement during the period 2006-07 to 2008-09.

7.1 The legal provisions contained under erstwhile Section 65(105)(zzzh) of the Finance Act, 1994 are as under:

"The taxable service means any service provided or to be provided to any person, by any other person in relation to construction of complex."



7.2 Further, "Construction of Complex Service" is defined under erstwhile Section 65(30a) of the Finance Act, 1994 as under:

(i) "Construction of Complex" means —

(a) construction of a new residential complex or a part thereof;
or

(b) completion and finishing services in relation to residential complex such as glazing, plastering, painting, floor and wall tiling, wall covering and wall papering, wood and metal joinery and carpentry, fencing and railing, construction of swimming pools, acoustic applications or fittings and other similar services;
or

(c) repair, alteration, renovation or restoration of, or similar services in relation to, residential complex;

7.3 Further, the legal provisions contained under Section 65(30a) of the Finance Act, 1994 are as under

(ii) "Residential Complex" means any complex comprising of—

(i) a building or buildings, having more than twelve residential units;

(ii) a common area; and

(iii) any one or more of facilities or services such as park, lift, parking space, community hall, common water supply or effluent treatment system, located within a premises and the layout of such premises is approved by an authority under any law for the time being in force, but does not include a complex which is constructed by a person directly engaging any other person for designing or planning of the layout, and the construction of such complex is intended for personal use as residence by such person.

Explanation. — For the removal of doubts, it is hereby declared that for the purposes of this clause, —

(a) —personal use includes permitting the complex for use as residence by another person on rent or without consideration;

(b) —residential unit means a single house or a single apartment intended for use as a place of residence;

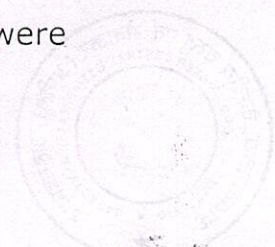
7.4 Further, the Board has vide Circular 96/7/2007-ST dated 23.08.2007 clarified the taxability on Constructin of Complex Service. The relevant portion of the aforesaid Circular is reproduced verbatim:



079.01/2 3.08.2007	Whether service tax is liable under construction of complex service [section 65(105)(zzzh)] on builder, promoter, developer or any such person,- (a) who gets the complex built by engaging the services of a separate contractor, and (b) who builds the residential complex on his own by employing direct labour?	a) In a case where the builder, promoter, developer or any such person builds a residential complex, having more than 12 residential units, by engaging a contractor for construction of the said residential complex, the contractor in his capacity as a taxable service provider (to the builder / promoter / developer / any such person) shall be liable to pay service tax on the gross amount charged for the construction services under 'construction of complex' service [section 65(105)(zzzh)]. (b) If no other person is engaged for construction work and the builder / promoter / developer / any such person undertakes construction work on his own without engaging the services of any other person, then in such cases,- (i) service provider and service recipient relationship does not exist, (ii) services provided are in the nature of self-supply of services. Hence, in the absence of service provider and service recipient relationship and the services provided are in the nature of self-supply of services, the question of providing taxable service to any person by any other person does not arise.
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It is observed from the legal provisions above that for a service to be covered under "Construction of Complex Service", it must be for construction of residential complex having more than 12 residential units.

8 I find that the adjudicating authority has observed in Para 60 of the impugned order that the appellant had build 24 blocks, each consisting of 4 dwelling units for M/s Aditya Cements Limited to provide residence to the staff of M/s Aditya Cements Limited. Further, the adjudicating authority has also observed that the purpose of these units was to provide accommodation to the employees. However, he has contended that since the applicant has not submitted any proof to the effect that they have not charged/will not charge any monetary consideration from their employees or the occupants of the said residential complex, their claim for explanation of "personal use" is not supported by any evidence. I find that the finding of adjudicating authority is not backed by legal provision discussed above and clarification issued by the Board's Circular dated 23.08.2007. It is undisputed that each block constructed by the appellant consisted of 4 units and hence is not covered under the definition of residential complex at material time viz. "a building or buildings, having more than twelve residential units". Further, the explanation appended to the definition of residential complex contained under Section 65(91a) of the Finance Act, 1994 provides that "personal use includes permitting the complex for use as residence by another person on or without consideration." It is an admitted fact that the buildings were



meant for use by the employees of M/s Aditya Cement Limited for residence and hence they are covered under the explanation given in said definition. There is no evidence on record to suggest any other use by M/s Aditya than those declared. Hence, I find that the activities undertaken by the appellant do not get covered under the definition of Construction of Complex Service as contained under relevant Section 65(105)(zzzh) of the Finance Act, 1994 read with Section 65(30a) of the Act.

9 I find that issue involved in the instant appeal has been decided in the case of M/s Baba Construction Private Limited v/s Commissioner of Central Excise & Service Tax, Ghaziabad by the CESTAT, Regional Branch, Allahabad [2018 (15) G.S.T.L. 345 (Tri. - All.)]. The Hon'ble CESTAT in this case has held that :

"Construction of Residential Complex service - Activity of constructing Multistoried residential complex under contract awarded by Ghaziabad Development Authority, construction of dwelling units for personal use of Army personnel under contract awarded by Army Headquarter and construction of houses under H.S.D.P. Scheme of JNNURM, Chhattisgarh under contract awarded by Hindustan Prefab Limited, not leviable to Service Tax since none of blocks constructed have 12 or more units - Sections 65(25b), 65(30a) and 65(105)(zzzh) of Finance Act, 1994."

It is observed that the Hon'ble Tribunal has clearly stated that Service Tax is not leviable in the case since none of the blocks constructed have 12 or more units. I find that the above case law is squarely applicable to the instant case in hand.

10 Further, I find that the Hon'ble Supreme Court on 28.03.2018 dismissed the Civil Appeal Diray No. 2271 of 2018 filed by Commissioner of Central Excise & Service Tax, Ghaziabad against the CESTAT Final Order No. ST/A/70404/2017-CU[DB] dated 24.04.2017 as reported in 2018 (15) G.S.T.L. 345 (Tri. - All). Hon'ble Apex Court has upheld and confirmed the view taken by the Hon'ble Tribunal in case of M/s Baba Construction Private Limited v/s Commissioner of Central Excise & Service Tax, Ghaziabad. The Hon'ble Supreme Court has observed as follows:

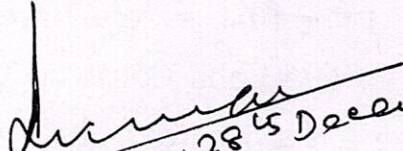
The Appellate Tribunal in its impugned order had held that the activities of constructing multistoried residential complex under the contract awarded by the Ghaziabad Development Authority, construction of dwelling units for the personal use of army personnel under the contract awarded by the Army Headquarter and the construction of houses under H.S.D.P. Scheme of JNNURM,



Chhattisgarh under the contract awarded by Hindustan Prefab Limited, are not leviable to Service Tax under the category of Construction of Residential Complex service since none of the blocks constructed have 12 or more units.

11 In view of the above, impugned OIO is set aside and appeal filed by the appellants is allowed.

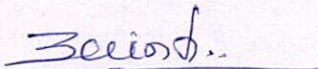
12 The appeals filed by the appellant stand disposed off in above terms.


28th December, 2010
(Akhilesh Kumar)

Commissioner (Appeals)



Attested


(M.P. Sisodiya)

Superintendent (Appeals)
Central GST, Ahmedabad

By Regd. Post A. D

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Copy to :

1. The Pr. Chief Commissioner, CGST and Central Excise, Ahmedabad.
2. The Commissioner CGST and Central Excise, Ahmedabad-North.
3. The Deputy/Asstt. Commissioner (Systems), Central GST, Ahmedabad-North.
4. Guard file
5. PA File

