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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
☎ 26305065-079 : टेलिफैक्स 26305136 - 079 :
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DIN-20220764SW00000012E2

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/2243/2021-Appeal-O/o Commr-CGST-Appl-Ahmedabad 12512 - 2521
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-002-APP-15/2022-23**
दिनांक Date : **11.07.2022** जारी करने की तारीख Date of Issue : **13.07.2022**
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original Nos. **01/Refund/2021-22** dated **01.06.2021**, passed by the Joint Commissioner(in-situ), Central GST & Central Excise, Division-IV, Ahmedabad-North.
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
Appellant- M/s.Esdee Paints Ltd., Plot No. 103 to 108 & 153 to 158, Mahagujarat Industrial Estate, Sarkhej Bavla Road, Moriaya, Sanand, Ahmedabad.

Respondent- The Joint Commissioner (in-situ), Central GST & Central Excise, Division-IV, 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 प्रक्रिया 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 मामले 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 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. 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 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 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 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.

- (9) 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 'नंबित 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:

- (x) amount determined under Section 11 D;
- (xi) amount of erroneous Cenvat Credit taken;
- (xii) 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

This appeal has been filed by M/s. Esdee Paints Ltd., Plot No.103 to 108 & 153 to 158, Mahagujarat Industrial Estate, Sarkhej Bavla Road, Moraiya, Sanand, Ahmedabad (hereinafter referred to as '*the appellant*') against the OIO No.01/Refund/2021-22 dated 01.06.2021 (in short '*impugned order*') passed by the Joint Commissioner (in-situ), Central GST, Division-IV, Ahmedabad North (in short '*the refund sanctioning authority*').

2. During the course of EA-2000 Service Tax and Central Excise Audit, conducted by the officers of CGST (Audit) Ahmedabad, on scrutiny of records maintained by the appellant, it was noticed that the appellant had imported goods and incurred expenses for transportation of goods by vessel from outside India to customs station in India. In terms of Notification Nos. 15/2017-S.T. and 16/2017-S.T., both dated 13.04.2017, in relation to service provided by a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India, the liability to pay service tax is placed on the importer under RCM. Accordingly, the service tax liability on the appellant as an importer under RCM was worked out to Rs.10,30,565/- alongwith interest of Rs.4,37,725/- and penalty of Rs.1,54,598/-. The appellant agreed to the objection and paid the service tax alongwith interest & penalty, totaling to **Rs.17,24,962/-**.

2.1 Subsequently, in the case of M/s. SAL Steel Vs U.O.I in [SCA No.20785 of 2018], the Hon'ble Gujarat High Court had struck down Notification Nos. 15/2017-S.T. and 16/2017-S.T. inserting Explanation V to the Reverse Charge Notification No. 30/2012-S.T. and making Rules 2(1)(d)(EEC) & 6(7CA) of Service Tax Rules, 1994 and the provisions of Sections 64, 66B, 67 and 94 of the Finance Act, 1994, as *ultra vires*. The appellant, in light of the above judgment, claimed that the amount recovered by audit was illegal. As in GST there is no provision for availing ITC credit of service tax paid after 01.07.2017, they, therefore, filed a claim seeking refund of service tax paid under RCM, on ocean freight.

2.2 A Show Cause Notice (SCN) No V/27-105/Refund/Esdee/2020-21 dated 21.05.2021 was issued to the appellant, proposing rejection of claim being time barred. It was alleged that the service tax payment was made on 01.10.2019 & 28.11.2019, whereas the claim was filed on 23.02.2021. As neither any letter of payment made under protest was produced nor was the tax refundable in consequence of judgment, decree, order or direction of appellate authority, hence, it was proposed to be considered to have been filed beyond the relevant date specified under Section 11B (5)(f) of the CEA, 1944.

2.3 The said SCN was adjudicated vide the impugned order, wherein the refund sanctioning authority has rejected the refund claim on the findings that the disputed service tax was paid in compliance to Audit Para, hence, refund not admissible in terms of Section 142(8)(a) of the CGST Act, 2017. He also observed that as the letter of protest was not filed and as the refunds was not in consequence of judgment, decree, order or direction of appellate authority, considering the relevant date for filing the refund in terms of Section 11B(5)(f) of the Central Excise Act, 1944, refund is time bar, as was not filed within one year from the date of payment.



3. Aggrieved by the impugned order, the appellant is in appeal contesting the impugned order on following grounds;

- The refund claim was filed on 29.09.2020 and well within one year from the date of payment made. The refund sanctioning authority erroneously considered the refund application date as 23.02.2021, which actually is the date of subsequent letter clarifying the transitional provisions that the service tax on ocean freight paid subsequent to implementation of GST was required to be made under CGST head, hence refund was sought of such CGST paid.
- The judgment passed by higher courts is bound on lower courts. Hon'ble Gujarat High Court's in the case of M/s. SAL Steel Ltd. has struck down the levy on Ocean freight by declaring Section 64, 66B, 67 and 94 of the Finance Act, 1994 as ultra vires. There is no provision to retain and restrict the claim of excess service tax paid. They relied on following case laws and requested to set-aside the impugned order;
 - Nizam Sugars Ltd.- 2008(9) STE 604
 - Pals Micro Systems Ltd – 2007 (6) STR
 - CPC (P) Ltd.- 2007 (7) STR 191

4. Personal hearing in the matter was held on 07.06.2022, through virtual mode. Shri Meet Jadawal, a Chartered Accountant, appeared on behalf of the appellant. He reiterated the submissions made in the appeal memorandum.

5. I have carefully gone through the facts of the case, the impugned order passed by the refund sanctioning authority, submissions made in the appeal memorandum as well as the submissions made at the time of personal hearing and the copies of documents submitted in support of their submissions. The issue to be decided under the present appeal is whether the refund claim filed by the appellant seeking refund of service tax paid on ocean freight, is admissible or not?

6. On going through the facts of the case, it is noticed that the payment of **(Rs.16,22,979/- + Rs.1,01,983/- = Rs.17,24,962/-)** was made by the appellant on 01.10.2019 & 28.11.2019 under Section 142 (8) (a) of the CGST Act, 2017, towards the arrears of service tax on the ocean freight, a liability placed on the importer under RCM. However, the levy on ocean freight was struck down by Hon'ble Gujarat High Court in the case of M/s. SAL Steel Ltd, by declaring Section 64, 66B, 67 and 94 of the Finance Act, 1994 as ultra vires. Consequently, the appellant had filed an application manually on 29.09.2020, claiming refund of service tax paid on ocean freight. Department, however, vide letter dated 24.12.2020 returned the claim and directed the appellant to file the claim online as the same being CGST refund. In response, the appellant vide letter dated 11.02.2021, clarified that refund was claimed in terms of Section 142(3) of the CGST Act, 2017 and, therefore, asking to file the refund claim online, would be ultra vires to the said section. The refund sanctioning authority, however, rejected the claim considering the same as time barred in terms of Section 11B of the Central Excise Act, 1944.



6.1 To examine the issue in proper perspective, I have gone through Section 142(3) & 142(8) of the CGST Act, 2017 and Section 11B of the CEA, 1944 which are reproduced below;

SECTION 142. Miscellaneous transitional provisions

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 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) :

Provided that where any claim for refund of CENVAT credit is fully or partially rejected, the amount so rejected shall lapse:

Provided further that no refund shall be allowed of any amount of CENVAT credit where the balance of the said amount as on the appointed day has been carried forward under this Act.

Section 142 (8)(a) 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;

Section 142 (8)(b) 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 refundable to the taxable person, the same shall be refunded to him in cash under the said law, notwithstanding anything to the contrary contained in the said law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944 (1 of 1944) and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

SECTION [11B. Claim for refund of [duty and interest, if any, paid on such duty].

(1) Any person claiming refund of any [duty of excise and interest, if any, paid on such duty] may make an application for refund of such [duty and interest, if any, paid on such duty] to the [Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise] **before the expiry of [one year] [from the relevant date]** [[in such form and manner] as may be prescribed and the application shall be accompanied by such documentary or other evidence (including the documents referred to in section 12A) as the applicant may furnish to establish that the amount of [duty of excise and interest, if any, paid on such duty] in relation to which such refund is claimed was collected from, or paid by, him and the incidence of such [duty and interest, if any, paid on such duty] had not been passed on by him to any other person :

Provided that ... provisions of sub-section (2) substituted by that Act :]

[**Provided** further that] the limitation of [one year] shall not apply where any [duty and interest, if any, paid on such duty] has been paid under protest.

For the removal of doubts, it is hereby declared that any notification issued under clause (f) of the first proviso to sub-section (2), including any such notification



approved or modified under sub-section (4), may be rescinded by the Central Government at any time by notification in the Official Gazette.]

[Explanation. — For the purposes of this section, -

(A) "refund" ... of India;

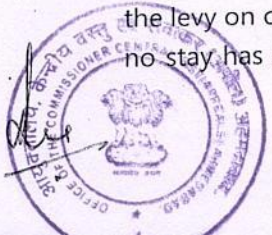
(B) "relevant date" means, -

(f) in any other case, the date of payment of duty.

6.2 I find that in the instant case, Section 142(3) shall not be applicable as this is not the case where service tax has been paid under the existing law and refund has been sought by appellant before, on, or after the appointed day. In fact, in the present case arrears of service tax has been paid as CGST, hence, provisions of Section 142(8) shall apply. In terms of Section 142(8)(a)-any tax, interest and penalty which becomes recoverable in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day, under the existing law, shall be recovered as an arrear of tax under this Act. Department is not disputing that the service tax on ocean freight paid by the appellant as CGST in terms of Section 142(8)(a) was wrong. In fact, the dispute is that the claim seeking refund of such arrears paid as CGST should have been filed on-line. Section 142(8)(b) clearly stipulates that if any amount of tax, interest, fine or penalty becomes refundable to the taxable person in pursuance of an assessment or adjudication proceedings instituted, whether before, on, or after the appointed day, under the existing law, the same shall be refunded to him in cash under the said law. Such refund claims shall be governed by the provisions of the existing law i.e. provisions of Finance Act, 1994. As the claim filed, is seeking refund of service tax arrears, hence, it shall be governed by the provisions of Finance Act, 1994.

6.3 Section 83 of the Finance Act, 1994, makes Section 11B & Section 11BB of the Central Excise Act (CEA), 1944, applicable to service tax. In terms of Section 11B of CEA, a refund of service tax is to be filed manually in Form-R and within one year from the date of payment made. Hence, I find that there is no merit in the argument that the claim should have been filed on-line. Further, the tax was paid on 01.10.2019 & 28.11.2019 and the claim in Form-R, was filed manually on 29.09.2020. The refund sanctioning authority, considering the date of filing as 23.02.2021, held the claim as time barred, which the appellant have strongly opposed claiming that the said date is the date of their clarificatory letter. I have gone through these letters and I find merit in appellant's argument. In the letter dated 24.12.2020, issued by the jurisdictional division, to the appellant, department has clearly acknowledged the refund claim filed by the appellant and subsequently returned the claim with the direction to file the same online. The appellant has also produced the Form-R bearing the stamped date as 29.09.2020. Therefore, it is apparent that the claim was filed on 29.09.2020 and well within the relevant date prescribed under Section 11B. I, therefore, find that the claim is not time barred, as alleged in the SCN.

6.4 The observations of the refund sanctioning authority that the letter of protest not being filed and that the refund was not in consequence of judgment, decree, order or direction of appellate authority, hence is time barred, are also extraneous especially when the levy on ocean freight itself has been struck down by Hon'ble High Court of Gujarat and no stay has been obtained on such judgment. Further limitation of one year shall not be



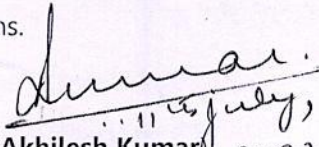
applicable, if duty and interest are paid under protest, whereas in the instant case the claim has been filed well within one year, so no such letter is required.

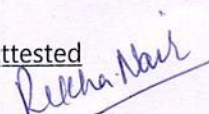
7. I find that the refund claim filed by the appellant was rejected by the refund sanctioning authority on time bar aspect without examining the claim on merits. In light of the above discussions, I find that the claim is not time barred, hence, the matter needs to be remanded to the refund sanctioning authority for re-examining the claim on merits after carrying out necessary verification of documents submitted by the appellant.

8. The appellant is directed to submit all the relevant documents and details to the adjudicating authority including those submitted in the appeal proceedings, in support of their contentions. The adjudicating authority shall thereafter decide the case afresh on merits and accordingly pass a reasoned order, following the principles of natural justice.

9. Accordingly, the impugned order is set-aside and appeal filed by the appellant is allowed by way of remand to the refund sanctioning authority for decision of the case afresh.

10. 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.


(Akhilesh Kumar) 2022.
Commissioner (Appeals)

Attested

(Rekha A. Nair)
Superintendent (Appeals)
CGST, Ahmedabad

Date: 07.2022



By RPAD/SPEED POST

To,

M/s. Esdee Paints Ltd.,
Plot No.103 to 108 & 153 to 158,
Mahagujarat Industrial Estate,
Sarkhej Bavla Road, Moraiya, Sanand,
Ahmedabad

-- (Appellant)

The Joint Commissioner (in-situ),
Central GST, Division-IV,
Ahmedabad North

-- (Respondent)

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad North.
3. The Assistant Commissioner (H.Q. System), CGST, Ahmedabad North.
(For uploading the OIA)
4. Guard File.
5. P.A. File