



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.  
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad-380015  
☎ 26305065-079 : टेलिफैक्स 26305136 - 079 :  
Email- commrappl1-cexamd@nic.in

DIN-20220864SW0000923630

**स्पीड पोस्ट**

2989 - 2991

- क फाइल संख्या : File No : GAPPL/COM/STP/2237/2021-Appeal-O/o Commr-CGST-Appl-Ahmedabad
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-002-APP-22/2022-23**  
दिनांक Date : **11.08.2022** जारी करने की तारीख Date of Issue : **12.08.2022**
- आयुक्त (अपील) द्वारा पारित  
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original Nos. **06/JC/MT/2021-22 dated 10.06.2021**, passed by the Joint Commissioner, Central GST & Central Excise, Ahmedabad-North.
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

**Appellant-** M/s. Royal Orient Tours & Travels, 4-FF, Prakash Park Society, Commerce Six Road, Navrangpura, Ahmedabad-380009.

**Respondent-** The Joint Commissioner, Central GST & Central Excise, Ahmedabad-Norh.

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, 4<sup>th</sup> 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 2<sup>nd</sup> माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup> 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 filed 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 .

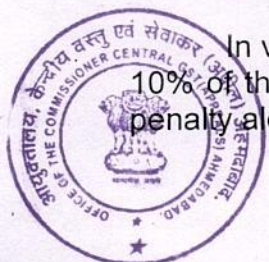
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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



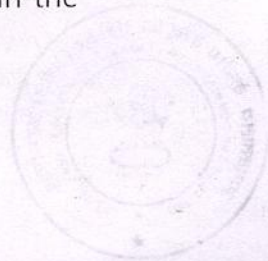
**ORDER-IN-APPEAL**

This appeal has been filed by M/s. Royal Orient Tours & Travels, 4-FF, Prakash Park Society, Commerce Six Road, Navrangpura, Ahmedabad-380009 (hereinafter referred to as '*the appellant*') against the OIO No.06/JC/MT/2021-22 dated 10.06.2021 (in short '*impugned order*') passed by the Joint Commissioner, Central GST, & Central Excise, Ahmedabad North (in short '*the adjudicating authority*').

2. During the course of audit, conducted by the officers of Central Tax Audit, Ahmedabad Commissionerate, on verification of Form 26 AS, financial records and Trial Balance Sheets maintained by the appellant firm, non-payment and short payment of service tax during the F.Y. 2014-15 to F.Y. 2017-18 (upto June, 2017), under following heads were noticed;

- a) Service tax amount of **Rs.21,93,195/-** was not paid on the commission income received from airways, travel agencies, hotels and resorts etc.
- b) Service tax amount of **Rs.3,88,777/-** was not paid on the charges received for visa services provided to their customers.
- c) Service tax amount of **Rs.9,58,490/-** was not paid on charges received for hotel booking services provided to their customers.
- d) Service tax amount of **Rs.50,801/-** was not paid on charges received for passport services provided to their customers.
- e) Service tax amount of **Rs.1,74,150/-** was not paid on rent income received during F.Y. 2016-17 from their customers.
- f) Short payment of service tax to the tune of **Rs.6,29,678/-** on rent a cab service income was noticed.
- g) Non-payment of service tax amount of **Rs.5,44,848/-** on sale incentive income.
- h) Non-payment of penalty of **Rs.29,100/-** for late filing of ST-3 returns for the period April,2015 to September,2015 (delay of 43 days), April, 2016 to September,2016 (delay of 88 days) and non-filing of ST-3 returns for April, 2017 to June,2017.
- i) Short payment of service tax amount of **Rs.4,98,199/-** on Air Travel Agency service in the F.Y. 2014-15 & 2017-18 (upto June 2017).
- j) Non-payment of service tax to the tune of **Rs.13,65,957/-**, on charges received for miscellaneous sales of services as rail tickets etc.

2.1 Based on the above audit observations, a Final Audit Report No.430/2019-20 dated 14.10.2019 was issued. As all the above ten paras were contested by the appellant, a Show Cause Notice (SCN) No.VI/1(b)/Tech-49/Royal Orient Tours/2013-20 dated 17.10.2019, was issued proposing total demand of **Rs.68,04,095/-** alongwith interest u/s 73(1) & 75 respectively. Penalty u/s 78(1) and late fees of Rs.29,100/- u/s 70 was also proposed. The said SCN was adjudicated vide the impugned OIO wherein the



tax, interest, equivalent penalty and late fees proposed and demanded in the SCN was confirmed.

3. Being aggrieved, by the impugned order, the appellant has preferred the present appeal against the confirmed demands, primarily on following grounds:-

- Due to COVID pandemic they could not file the reply to SCN or attend the P.H., thus the OIO passed was without hearing them on merits.
- They provided services only as 'Air travel Agent' by booking air tickets for passengers therefore in terms of Rule 6(7) of Service Tax Rules, 1994 and as per Notification No.20/1997-ST dated 26.06.1997, they are required to either pay tax @0.7% of domestic air bookings and 1.4% on international air booking of the basic fare and not @12% or 14% of the total amount received as arrived in the SCN. The demand therefore to that extent needs to be re-quantified.
- The tax liability on renting of immovable property is accepted and the pre-deposit paid but they reserve the right to challenge the appeal on the grounds that the demand is time barred.
- The IATA agents apart from the commission also receive performance linked bonus linked to guaranteed booking of a minimum number of airline tickets, extra incentive amount on fuel charges known as PQ charges, this does not mean that the travel agent is promoting the services of any airlines. Similarly, they were also using Computer Reservation System (CRS Company) like Galileo to book air tickets of various airlines for the clients for which Galileo paid incentives to them, if they attain an agreed level of segment air tickets booked. The definition of 'Air Travel Agent' includes all services connected with or in relation to the booking of passage for travel by air. The services of booking of airline tickets and for achieving a pre-determined target, the air travel agent also receives an additional incentives from CRS companies like Galileo which would not change the classification/nature of the services rendered by the 'Air Travel Agents service' to 'Business Auxiliary Service' (BAS) in terms of Section 65A(2)(a) of Finance Act, 1994 hence such incentives cannot be treated as consideration for levy of service tax.
- At times appellant purchased airline tickets from other IATA agents like Akbar Travels, Bhavi Travels etc at discounted price. Acting as sub-agent of other agents and discount received thereof has to be excluded from the taxable value as the IATA agents (main service provider) has charged service tax from them excluding airfare as per prevailing law. They placed reliance on following case laws:-
  - i) Om Air Travel-2019 (25) GSTL 460 (Tri-Ahm)
  - ii) Akbar travel of India Pvt. Ltd- 2019 (22) GSTL 427 (Tr-Mum)
  - iii) Riya Travel & Tours -2020 (4) GSTL 321 (Tr-Mum)
- For providing better services to their clients and passenger, they assisted them in finding suitable Insurance Companies and Forex dealer who normally provide Travel Insurance and Foreign exchange required during their travel. In turn such Agencies/companies providing 'Travel Insurance' and 'Forex' and give some incentives to the appellants which cannot be considered as 'commission' under BAS. The interaction between appellant and client/passenger seeking travel insurance cannot be termed as BAS when the actual service provided is 'Travel Insurance Cover' by the Insurance Company. Similarly, Forex broking service is a separate service and leviable to service tax. However, the incentive received by



the appellant cannot be a consideration received for providing BAS service, thus the demand under BAS is not justifiable.

- Appellant assisted their clients in finding suitable hotels at various destination during their travel for which they received incentives from hotels. Such amount received from hotels cannot be treated as 'Commission' since it was merely incentives. Therefore, demand of Rs.9,58,490/- not sustainable.
- Appellant also assisted their clients / passengers in finding suitable vehicle at various places / destination during their travels. The appellant suggest name and rates to their passengers and the passengers in turn selected the services of Rent-a-cab operators of their choice. The concerned Rent-a-Cab operators subsequently gave incentives to the appellants which cannot be considered as a consideration under BAS.
- Demand of Rs.50,801/- relating to incentives for passport services is also not sustainable in light of the decisions reported at 2012 (26) STR 527 (Tri-Ahmd), 2013 (30) STR 411 (Tri-Mum), 2015 (37) STR 513 (Tri-Del).
- Demand of Rs.3,88,777/- relating to incentive received for visa services is also not sustainable as the issue is decided and clarified by CBEC vide Circular No.137/6/2011-ST dated 20.04.2011 that Visa facilitators, merely facilitates procurement of Visa and directly assist the individual who intend to travel abroad to complete immigration facilities, such service provided by visa facilitator to assist the individual directly to obtain visa is not taxable. They relied on catena of decisions reported at -2012(26) STR 527 (Tri-Ahmd), 2013(30) STR 411(Tri-Mum), 2015 (37) STR 513 (Tri-Del).
- They have not collected service tax hence cum-tax benefit should be extended and the quantum of service tax is required to be re-calculated.
- Entire demand is hit by limitation as the demand for F.Y. 2014-15 to June, 2017 was issued on 17.09.2019. As assessments was made on the basis of the Balance Sheet & ST-3 returns filed, suppression cannot be invoked.
- Penalty u/s 78 not imposable as intention to evade payment of service tax not established. Failure of non-payment of tax under bonafide belief allow waiver of penalty under Section 80.

4. Personal hearing in the matter was held on 25.07.2022 through virtual mode. Shri P.P.Jadeja, Consultant, appeared on behalf of the appellant. He reiterated the submissions made in the appeal memorandum.

5. I have carefully gone through the facts and circumstances of the case, the impugned order passed by the adjudicating authority, submissions made in the appeal memorandum as well as in the submissions made at the time of personal hearing and the records submitted by the appellant. The issues to be decided under the present appeal are whether the activities carried out by the appellant are taxable in nature and whether service tax amount of Rs.68,04,094/- ordered for recovery alongwith interest and penalty is legally sustainable or not. The period involved in the dispute is F.Y. 2014-15 to F.Y. 2017-18 (upto June, 2017).

6. I find that the foremost argument put forth by the appellant is that due to COVID-19 pandemic, they could not file the reply to SCN nor they could attend the personal hearings thus the case was decided by the adjudicating authority without



hearing their arguments on merits. It is observed that the SCN was issued on 17.10.2019 and appellant in reply to the said SCN filed an interim reply vide letter dated 04.02.2021, wherein they sought two to four months time for filing the final submission and to appear for personal hearing. Considering their request, the adjudicating authority granted P.H. on 30.03.2021 which was attended by Shri P.P.Jadeja and Shri Alpesh Tripathi, Proprietor, wherein they contested the demand except the demand of renting of immovable property and late filing of ST-3 returns and sought three weeks time to submit a detailed written submission. After one and a half month, another P.H. date was granted on 17.05.2021, on which the appellant failed to appear. They also failed to file the written submission, which they claim was due to closure of their office and non-availability of staff due to pandemic. Again vide letter dated 19.05.2021 another P.H. date was granted, which was also not attended by the appellant. The appellant, however, vide letter dated 27.05.2021, again requested for another date, which was not considered by the adjudicating authority and subsequently the matter was decided ex-parte. So right from October, 2019 to May, 2021, it appears that on three occasions, personal hearing was granted (30.03.2021, 17.05.2021 and third date which is not clearly mentioned in the OIO), which the appellant failed to attend.

**6.1** I find that there was a worldwide pandemic of COVID-19 since March, 2020, and especially there was a peak in the month from April, 2020 to June, 2021 which the adjudicating authority should have taken *suo motu* cognizance of the difficulties faced by the appellant in filing the written submissions and ought to have viewed their absence in personal hearing in the right perspective. I find that CBIC vide Instruction No.390/Misc/2/2019-JC dated 27.04.2020, had instructed all the adjudicating authorities to conduct personal hearing in virtual mode so as to facilitate the trade and industry. The adjudicating authority should have resorted to virtual mode of hearing, if the appellant had problem attending the hearing personally, which appeared to be not followed.

**6.2** Further, Section 83 of the Finance Act, 1994, has made applicable certain provisions of Central Excise Act, 1944, which includes Section 33A of the Central Excise Act, 1944. In terms of Section 33A of the CEA, 1944, an adjudicating authority has to grant maximum three adjournments (i.e. four dates of personal hearing). Relevant text of Section 33A is reproduced below;

**[SECTION 33A. Adjudication procedure. — (1) The Adjudicating authority shall, in any proceeding under this Chapter or any other provision of this Act, give an opportunity of being heard to a party in a proceeding, if the party so desires.**

**(2) The Adjudicating authority may, if sufficient cause is shown, at any stage of proceeding referred to in sub-section (1), grant time, from time to time, to the parties or any of them and adjourn the hearing for reasons to be recorded in writing :**

**Provided that no such adjournment shall be granted more than three times to a party during the proceeding.]**



**6.3** In the present case, I find that the appellant, due to Covid-19 pandemic, could not file their defense reply nor could attend the personal hearing. Considering the hardship faced by the appellant, the adjudicating authority could have granted adequate opportunities to the appellant before passing the impugned order. I find that the three P.H. dates granted that too when the pandemic was at its peak. Since the order has been passed by the adjudicating authority without hearing the appellant, I, therefore, feel that in the interests of justice and fairplay, one more chance could be given to the appellant. I, therefore, remand the case back to the adjudicating authority for fresh consideration, who shall, afford an opportunity of personal hearing to the appellant, consider their submissions, and pass fresh orders on merits and in accordance with law. The appellant is also directed to submit their written submission and cooperate in concluding the adjudication proceedings at the earliest.

**7.** In view of the above discussion, without expressing any opinion on the merits of the case, keeping all the issues open, I remand the matter back to the adjudicating authority to reconsider the issue afresh and pass a speaking order after following the principles of natural justice.

**8.** अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।  
The appeal filed by the appellant stand disposed off in above terms.

*Amma*  
11 August, 2022  
(अखिलेश कुमार)  
आयुक्त (अपील्स)

Date: 8.2022

Attested

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

**By RPAD/SPEED POST**

To,  
M/s. Royal Orient Tours & Travels,  
4-FF, Prakash Park Society,  
Commerce Six Road,  
Navrangpura,  
Ahmedabad-380009

The Joint Commissioner  
CGST, Ahmedabad North  
Ahmedabad

**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.



**Appellant**

**Respondent**