



आयुक्त(अपील)का कार्यालय Office of the Commissioner (Appeals)

केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्वमार्ग, अम्बावाड़ी अहमदाबाद ३८००१५
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
☎ 07926305065 टेलीफैक्स 07926305136



DIN : 20230564SW0000011754

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/CEXP/1/2023 /1108 - 1112
- ख अपील आदेश संख्या Order-In-Appeal No. **AHM-EXCUS-002-APP-019/2023-24**
दिनांक Date : **28-04-2023** जारी करने की तारीख Date of Issue 04.05.2023
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of OIO No. **16/AC/D/2021-22/KMV** दिनांक: **09.02.2022** passed by Assistant Commissioner, CGST, Division-IV, Ahmedabad North
- घ अपीलकर्ता का नाम एवं पता Name & Address

Appellant

1. M/s Nisan Electricals India Pvt Ltd
Survey No. 439/1, 439/2, 440/1, 44,
Sarkhej-Bavla Road, Moraiya,
Ahmedabad - 382212

Resondent

1. The Assistant Commissioner
CGST, Division IV, Ahmedabad North
2nd Floor, Gokuldham Arcade,
Sarkhej Sanand Road, Ahmedabad - 382210

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way:

भारत सरकार का पुनरीक्षण आवेदन :

Revision application to Government of India:

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

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 ईए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतरमूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ.का मुख्य शीर्ष 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 होतो 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 सेवा कर 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 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 शुल्कअधिनियम 1970 यथासंशोधित की अनुसूचि-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रु.6.50 पैसे कान्यायालय 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.

- 2^o सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण(सिस्टेट),के प्रतिअपीलो के मामले में कर्तव्यमांग(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 सेवाकर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded)-

- a. (Section) खंड 11D के तहत निर्धारित राशि;
- इण लिया गलत सेनवैट क्रेडिट की राशि;
- बण 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.

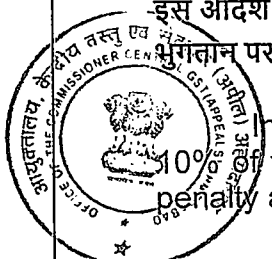
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

- (clx) amount determined under Section 11 D;
- (clxi) amount of erroneous Cenvat Credit taken;
- (clxii) amount payable under Rule 6 of the Cenvat Credit Rules.

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

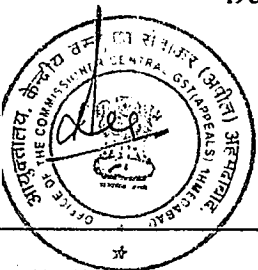
The present appeal has been filed by M/s. Nisan Electricals India Pvt. Ltd., Survey No. 439/1, 439/2, 440/1, 44, Sarkhej-Bavla Highway, Moriaya, Tal. Sanand, Ahmedabad – 382213 (hereinafter referred to as “the appellant”) against Order-in-Original No. 16/AC/D/2021-22/KMV dated 09.02.2022 issued on 23.02.2022 (hereinafter referred to as “the impugned order”) passed by the Assistant Commissioner, Central GST, Division IV, Ahmedabad North (hereinafter referred to as “the adjudicating authority”).

2. Briefly stated, the facts of the case are that the appellant are engaged in the manufacturing of Compact Fluorescent Lamp, Compact Fluorescent Lamp Burner, N core LED Lamp falling under Central Excise Tariff Sub-Heading 85393110, 85393190 & 94051090 of the Central Excise Tariff Act, 1985 and were holding Central Excise Registration No. AADCN7002REM001 as well as Service Tax Registration No. AADCN7002RSD001. During the course of audit of the financial records of the appellant, for the period from April-2016 to June-2017, conducted by the officers of the Central GST, Audit Commissionerate, Ahmedabad, the observations, as detailed below, were raised in Final Audit Report No. CE/ST-85/2020-21 dated 21.08.2020.

Revenue Para 1: Difference in the sales observed as per ER-1 Returns as per the Balance Sheet: On verification of records of the appellant, it was observed that there was difference of Rs. 31,99,377/- in sales as per ER-1 Returns for the period of April-2016 to March-2017 and the Net Sales as per Balance Sheet and Profit & Loss Account for the FY 2016-17. The appellant were asked to clarify for the said difference, and for duty rate wise quantum of different commodities cleared in the different clearance. However, the appellant instead of the clarification, deposited Central Excise duty amount of Rs. 1,91,963/- at the rate of 6% vide Challan dated 30.12.2019. The appellant's duty liability was ascertained at Rs. 3,99,922/-. The appellant had not paid the differential amount of duty and the interest and penalty on the said amount.

Revenue Para 2: Non-payment of Service Tax on renting of office property for commercial purpose: It was observed that appellant had given their office property on rent to Berger Paints Pvt. Ltd. for commercial purpose, and not paid Service Tax amount of Rs. 87,750/- on such rental income. On being pointed out, the appellant did not agree with the observation.

Revenue Para 3: Non-payment of interest on late payment of Central Excise duty in Dec-2016 ER-1: It was observed that appellant had paid Central Excise duty amounting to



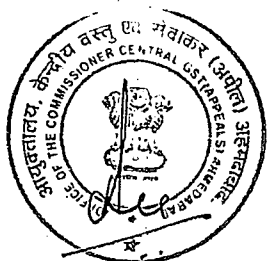
Rs. 2,71,000/- after the due date for payment of duty, but had not paid interest on the amount of duty.

2.1 The above observations were not accepted by the appellant. Hence, a SCN bearing No. 23/2020-21 dated 17.09.2020 was issued from F. No. VI/1(b)-53/IA/AP-39/Cir-VI/2017-18, to the appellant proposing (i) demand of Central Excise duty amount of Rs. 3,99,922/- under the provisions of Section 11A(5) of the Central Excise Act, 1944 along with interest under Section 11AA of the Central Excise Act, 1944 and proposing appropriation of Rs. 1,91,963/- already paid by the appellant; (ii) demand of Service Tax amount of Rs. 87,750/- under provision of Section 73 of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994; (iii) recovery of interest of Rs. 223/- on late payment of duty in Dec-2016 ER-1 under Section 11AA of the Central Excise Act, 1944; (iv) proposing penalty in respect of the demand raised of Rs. 3,99,922/- under Section 11AC(1)(c) of the Central Excise Act, 1944; (v) proposing penalty in respect of the demand of Service Tax of Rs. 87,750/- under Section 78 of the Finance Act, 1994; and (vi) proposing penalty in respect of Revenue Para 3 under Section 11AC(1)(c) of the Central Excise Act, 1944.

2.2 The said SCN was adjudicated by the adjudicating authority vide impugned order wherein (i) the demand of Central Excise duty amounting to Rs. 3,99,922/- was confirmed under the provisions of Section 11A(5) of the Central Excise Act, 1944 along with interest under Section 11AA of the Central Excise Act, 1944. The adjudicating authority has appropriated the amount of Rs. 1,91,963/- paid against the same; (ii) the demand of Service Tax amounting to Rs. 87,750/- was confirmed under the provision of Section 73 of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994; and (iii) confirmed interest of Rs. 223/- on late payment of duty in ER-1 for the month of December, 2016 under Section 11AA of the Central Excise Act, 1944.

3. Being aggrieved with the impugned order, the appellant have preferred the present appeal only in respect of Revenue Para 1 and Revenue Para 2 as enumerated above, on the following grounds:

- They are engaged in the manufacturing of Compact Fluorescent Lamp. Compact Fluorescent Lamp Burner and N core Lamp falling under Chapter Heading Nos. 85393110, 85393190 and 94051090 of the Central Excise Tariff Act, 1985 respectively and are holding Central Excise registration No. AADCN7002REM001 AND Service Tax registration bearing No. AADCN7002RSD001.



- The adjudicating authority has not appreciating the submission made by the appellant and raised demand of Excise Duty of Rs. 3,99,922/- under Rule 8(3) of Central Excise Rules, 2002 and demand of Service Tax Rs. 87,750/- under the provision of Section 73 of the Finance Act, 1994.

4. Personal hearing in the case was held on 29.03.2023. Shri Jitendra Soni, Chartered Accountant, and Shri Darshan Belani, Chartered Accountant, appeared on behalf of the appellant for personal hearing. They submitted a written submission during hearing. They reiterated submission made in appeal memorandum.

4.1 The appellant, in their additional submission dated 27.03.2023, submitted during the personal hearing, inter alia, made the following submissions:

- The appellant has made "Sales as Such" during the Financial Year 2016-17, the details of which have been provided along with copies of all invoices along with submission. As per the said details total Cenvat Credit reversed / utilized against "Sales as Such" was Rs. 2,32,296/-. The said amount has been shown as Cenvat reversal / utilized in ER-1 Returns for the FY 2016-17. They also submitted copies of ER-1 Returns along with the statement showing such Sale and Cenvat reversal thereof during FY 2016-17.
- Therefore, in view of the above, the tax liability worked out as Rs. 1,67,626/- (Rs. 3,99,922/- less Rs. 2,32,296/-). The adjudicating authority has erred in the impugned order by not considering reversal of Cenvat credit amounting to Rs. 2,32,296/- in ER-1 Returns for FY 2016-17.
- In their appeal memorandum, the appellant submitted that the adjudicating authority passed the order by not appreciating the submission made by the appellant and confirmed the demand of service tax of Rs. 87,750/- under the provision of Section 73 of the Finance Act, 1994, however, now the appellant would like to withdraw the said ground of appeal.

5. I have carefully gone through the facts of the case, grounds of appeal, submissions made in the Appeal Memorandum as well as in additional written submission made during the personal hearing and documents available on record.

6. On perusal of the appeal memorandum in Form ST-4 filed by the appellant, it is noticed that the impugned order was issued on 23.02.2022 and the appellant shown the date of communication / receipt as 22.11.2022. Thus, there was inordinate delay of 272 days



between the date of issue of order and the date of receipt by the appellant. The present appeal has been filed on 06.12.2022. To ascertain the date on which the OIO was actually received by the appellant a correspondence has been made to the jurisdictional Assistant Commissioner. He vide letter dated 24.04.2023, who has been informed that the impugned order was dispatched through registered post having reference number RG117911675IN dated 24.02.2022 to the registered address of the appellant i.e. "Survey No. 439/1, 439/2, 440/1, 44, Sarkhej-Bavla Highway, Moriaya, Tal; Sanand, Ahmedabad - 382213" and the impugned order was also not returned back from the postal department. The jurisdictional Assistant Commissioner also informed that another attested copy of impugned order was forwarded to jurisdictional Range office to be served to the appellant which was served on 21.11.2022. However, it is observed that the jurisdictional Assistant Commissioner has not provided any documentary proof regarding receipt of the impugned order by the appellant.

6.1 As per Section 37C of the Central Excise Act, 1944 as applicable in Service Tax matters vide Section 83 of the Finance Act, 1994, the acknowledgement of the order sent by registered post is necessary as the proof of servicing of any order to the appellant. The relevant provision of the Section 37C of the Central Excise Act, 1944 reads as under:

"Section 37C. Service of decisions, orders, summons, etc. -

(1) Any decision or order passed or any summons or notices issued under this Act or the rules made thereunder, shall be served, -

(a) by tendering the decision, order, summons or notice, or sending it by registered post with acknowledgment due or by speed post with proof of delivery or by courier approved by the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963) to the person for whom it is intended or his authorised agent, if any;"

6.2 In this regard, I find that the jurisdictional Assistant Commissioner has not submitted any documentary proof for receipt of the impugned order by the appellant before 22.11.2022. Therefore, I am of the considered opinion that the date of communication of the impugned order is required to be considered as 22.11.2022, as submitted by the appellant. In view of the above, considering the date of receipt of the impugned order as 22.11.2022, I find that the appeal filed by the appellant is within the time limit and I take up the appeal for decision on merits.

7. I find that originally, the appellant had filed appeal against (i) the confirmation of the demand of Central Excise duty amounting to Rs. 3,99,922/-; and (ii) the confirmation of demand of Service Tax amounting to Rs. 87,750/-, by the adjudicating authority in the impugned order. However, in their additional submission dated 27.03.2023, they have withdrawn the appeal against the confirmation of demand of Service Tax amounting to Rs. 87,750/-. Therefore, the limited question required to be decided in the case is whether



impugned order passed by the adjudicating authority confirming demand of Central Excise duty amounting to Rs. 3,99,922/- along with interest is legal and proper or otherwise. The demand pertains to the period FY 2016-17.

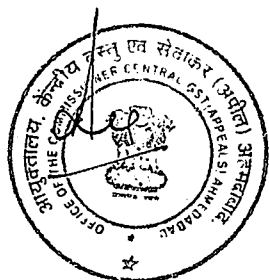
8. It is observed that the main contention of the appellant is that they have made "Sales as Such" during the Financial Year 2016-17 and total Cenvat Credit reversed / utilized against "Sales as Such" was Rs. 2,32,296/-, which was required to taken in to consideration while reconciliation, which was not considered by the adjudicating authority while passing the impugned order. Thus, the tax liability remains only of Rs. 1,67,626/- (Rs. 3,99,922/- less Rs. 2,32,296/-). They have submitted copies of invoices in support of their contention.

8.1 I also find that the appellant had submitted the said arguments of "Sales as such" during the FY 2016-17, which is required to be deducted from the total sales value while reconciliation, before the adjudicating authority in their defence reply to the show cause notice. However, the adjudicating authority has ignored the facts and confirmed the demand of Central Excise duty, as proposed in the show cause notice, on the difference of the sales observed as per ER-1 Returns and as per the Balance Sheet.

8.2 I am of the considered view that the appellant cannot seek to establish their stand for recalculation based on reconciliation at the appellate stage. They should have submitted the relevant records and documents, as required, before adjudicating authority, who is best placed to verify the authenticity of the documents as well as the reconciliation based on it. I find that the adjudicating authority was required to give specific findings on the arguments made by the appellant in the impugned order, which was not done by him.

8.3 Considering the facts of the case as discussed hereinabove and in the interest of natural justice, I am of the considered view that the case is required to be remanded back to the adjudicating authority to consider the claim of the appellant for recalculation of demand with reference to Revenue Para 1 on the basis of the documents submitted by them along with appeal memorandum and decide the case accordingly.

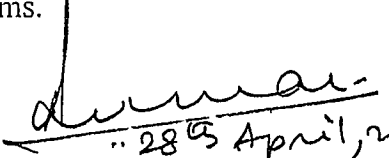
8.4. The appellant is directed to submit all the records and documents in support of their claim before the adjudicating authority within 15 days of the receipt of this order. The adjudicating authority shall after considering the records and documents submitted by the appellant decide the case afresh by following the principles of natural justice.



9. In view of the above discussion, I remand the matter back to the adjudicating authority to reconsider the issue afresh with reference to Revenue Para 1 and pass a speaking order after following the principles of natural justice.


10. अपील कर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

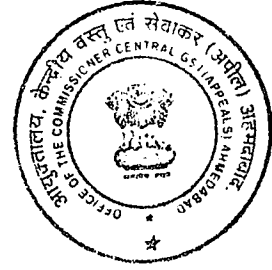
The appeal filed by the appellant stands disposed of in above terms.


.. 28th April, 2023
(Akhilesh Kumar)
Commissioner (Appeals)

Attested

Date : 28.04.2023


(R. C. Maniyar)
Superintendent(Appeals),
CGST, Ahmedabad



By RPAD / SPEED POST

To,

M/s. Nisan Electricals India Pvt. Ltd.,
Survey No. 439/1, 439/2, 4401/1, 44,
Sarkhej-Bavla Highway, Moriaya,
Tal: Sanand, Ahmedabad – 382213

Appellant

The Assistant Commissioner,
CGST, Division-IV,
Ahmedabad North

Respondent

Copy to :

- 1) The Principal Chief Commissioner, Central GST, Ahmedabad Zone
 - 2) The Commissioner, CGST, Ahmedabad North
 - 3) The Assistant Commissioner, CGST, Division IV, Ahmedabad North
 - 4) The Assistant Commissioner (HQ System), CGST, Ahmedabad North
- (for uploading the OIA)

- 5) ☒ Guard File
- 6) PA file

