



सत्यमेव जयते

आयुक्त का कार्यालय  
Office of the Commissioner  
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय  
Central GST, Appeals Ahmedabad Commissionerate  
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आज़ादी का  
अमृत महोत्सव

**By SPEED POST**

DIN:- 20240364SW0000222932

(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/4446/2023 / 371 S - 33 D
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-EXCUS-002-APP-246/23-24 and 20.02.2024
(ग)	पारित किया गया / Passed By	श्री ज्ञानचंद जैन, आयुक्त (अपील) Shri Gyan Chand Jain, c(Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	04.03.2024
(ङ)	Arising out of Order-In-Original No. GST-06/D-VI/O&A/693/BHARAT/AM/2022-23 dated 10.3.2023 passed by The Assistant Commissioner, CGST Division-VI, Ahmedabad North	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	Bharatbhai R. Bharwad (HUF) 9, Nandan Baug Co. Op. Housing Society Near Apple Woods Shanti Puraing Shela, Ahmedabad - 380058

कोई व्यक्ति इस अपील-आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील अथवा पुनरीक्षण आवेदन प्रस्तुत कर सकता है, जैसा कि ऐसे आदेश के विरुद्ध हो 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:-

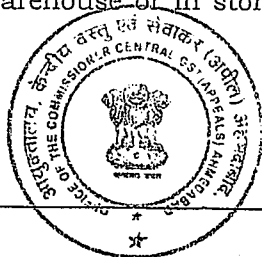
**Revision application to Government of India:**

(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 :-

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 :-

(क) 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.



(ख) 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।

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.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

(घ) 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।

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.

(2) 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 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.

(3) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रूपये या उससे कम होतो रूपये 200/- फीस भुगतान की जाए और जहाँ संलग्नरकम 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 :-

(2) उक्तलिखित परिच्छेद 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।

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 above para.

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 पढ़ी 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 मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रू 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 और 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) एके प्रति अपीलो 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)।

- (1) खंड (Section) 11D के तहत निर्धारित राशि;
- (2) लिया गलत सेनवैट क्रेडिट की राशि;
- (3) 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.

(6) (i) 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**

M/s. Bharat R. Bharwad (HUF), 9-Nandan Baug Co-Op Housing Society, Near Apple Wood, Shanti Pura/ Shela Ahmedabad-380058 (hereinafter referred to as '*the appellant*') have filed the present appeal against the Order-in-Original No. GST-06/D-VI/O&A/693/Bharat/AM/2022-23 dated 10.03.2023 (in short '*impugned order*'), passed by the Assistant Commissioner, Central GST, Division-VI, Ahmedabad North, Ahmedabad (hereinafter referred to as '*the adjudicating authority*'). The appellant was rendering taxable service but were not registered with the department. They were holding PAN No. AAGHB6729K.

2. The facts of the case, in brief, are that on the basis of the data received from the Central Board of Direct Taxes (CBDT) for the F.Y. 2016-17, it was noticed that the appellant had earned substantial income by providing taxable services. They declared Sales / Gross Receipts of Rs. 38,34,250/- in their ITR, on which no service tax was paid. Letters were, therefore, issued to the appellant to explain the reasons for non-payment of tax and to provide certified documentary evidences for the F.Y.2016-17. The appellant neither provided any documents nor submitted any reply justifying the non-payment of service tax on such receipts. The service tax liability of Rs.5,75,137/- was, therefore quantified considering the income of Rs.38,34,250/- as taxable income.

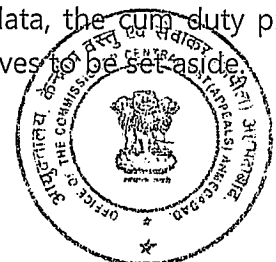
F.Y.	Sales / Gross Receipt as per ITR	Service Tax
2016-17	38,34,250/-	5,75,137/-

2.1 A Show Cause Notice (SCN) No.GST-06/04-1571/Bharat/2021-22 dated 18.10.2021 was issued to the appellant proposing recovery of service tax amount of Rs.5,75,137/- not paid on the value of income received during the F.Y. 2016-17, along with interest under Section 73(1) and Section 75 of the Finance Act, 1994, respectively. Imposition of late fees under Section 70 and penalties under Section 77(1) and Section 78 of the Finance Act, 1994 were also proposed.

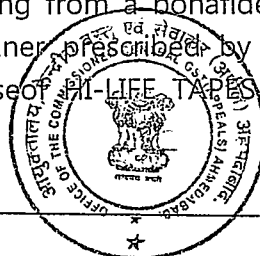
2.2 The said SCN was adjudicated vide the impugned order, wherein the service tax demand of Rs.5,75,137/- was confirmed alongwith interest. Penalty of Rs. 40,000/- under Section 70 and penalty of Rs.10,000/- was imposed under Section 77(1). Penalty of Rs.3,70,761/- was also imposed under Section 78.

3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal, on the grounds elaborated below;

- The Appellant has not availed any best opportunity of hearing as the Appellant had not received any hearing notice. In absence of any reply to SCN and explaining the case without hearing, the said OIO confirming the duty is not proper and legal.
- The demand is confirmed on the ground of CBDT data, the cum duty price benefit is not extended. Therefore, the said OIO deserves to be set aside.



- In ITR for the period 2016-17, the amount of income shown is Rs. 38,34,250/- which is considered as taxable service by the adjudicating authority but on what ground it is considered as taxable value is not mentioned anywhere in notice. Therefore, in absence of any ground in the SCN & said OIO for demanding service tax is not sustainable.
- There is no classification of service under which Appellant is covered and liable to pay service tax of Rs. 5,75,137/- for the period 2016-17. If no classification of service is mentioned in notice, it cannot be concluded that the Appellant is liable to pay service Tax. Reliance is placed on judgment reported in 2018(10) GSTL 392 in the case of Deltax Enterprise, 2015 (040) STR 1034 & 2020 (43) GSTL 533 in the case of Vaatika Constructions. Reliance is placed on recent judgment reported in 2022 (58) GSTL 324 in the case of Ganapati Mera Builders I Pvt Ltd & 2002 (58) 245 in the case of Quest Engineers & Consultant P.
- The Appellant has provided Brokerage Income of Agriculture Products Like Wheat, Bajra, Cotton etc. of Rs. 34,40,044/- during F.Y 2016-17 this activity is exempted vide entry no. 30(a) of Notification No. 25/2012 ST dtd 20/06/2012 and therefore, service tax is not leviable. The remaining income amount of Miscellaneous Land Brokerage Rs. 2,58,606/- and Rent on Property of Rs. 1,35,600/- is under exemption limit as per Notification no. 33/2012-ST, Dated: June 20, 2012. Total Income as per ITR-3 is Rs. 38,34,250/- (Total Amount Rs. 38,34,250/- less Exempted Service Rs. 34,40,044/- Net Taxable Amt Rs. 3,94,206/-)
- S.C.N. No.III/SCN/DC/Bharat HUF/26/20-21 Dated 24-09-2020 issued against the appellant for Income of Rs. 25,93,450/- for F.Y 2014-15 was dropped by Joint Commissioner (In-situ) CGST & C. EX., Division-III, Ahmedabad North vide Order-In-Original No 13/JC/D/JS/20-21 Dated 12-02-2021. It was assumed that all liability service Tax of all Financial Year 2014-15 to 2016-17 was closed vide O.I.O.No 13/JC/DIJS/20-21 dated 12-02-2021 hence no reply of above S.C.N related to F. Y 2016-17 was filed.
- There is no suppression as the income was disclosed in ITR and as there was no duty liability service tax was not paid. Reliance placed on the judgment reported in 2016 (337) ELT 482 in the case of Jalandhar Versus Royal Enterprises
- The penalty is proposed to be imposed under Section 78 of the Finance Act, 1994 on the ground of suppression of facts but there is no suppression of facts on the part of Appellant as the Appellant is not liable to pay service tax as explained above. Therefore, mere taking shelter or resort of ITR data is not sufficient to arrive at evasion of service tax liability. Penalty is not ordinarily imposed unless the party either acted deliberately in defiance of law or was guilty of conduct contumacious or dishonest or acted in conscious disregard of obligations. Where the breach is flowing from a bonafide belief and the offender has not acted against the manner prescribed by the statute, no penalty is called for, as held in the case of **AI-LIFE TAPES (P) LTD. versus**



COLLECTOR OF CENTRAL EXCISE – 1990(46) E.L.T. 430 (TRIBUNAL); 2008 (226) E.L.T. 38 (P & H) COMMISSIONER OF C. EX., JALANDHAR versus S. K.SACKS (P) LTD.

- Penalty is proposed to be imposed under Section 70, 77 in addition to Section 78 is not proper and legal in as much as the Appellant is not liable to pay service tax as explained above and till issuance of above SCN, no letter or no notice is issued for any contravention of Provisions of Section or Rule of Finance Act, 1994. Therefore, the Penalty is proposed to be imposed is unwarranted. The interest is also not leviable.

5. Personal hearing in the appeal matter was held on 16.01.2024. Shri Surendrasinh B. Sisodiya, Advocate appeared on behalf of the appellant for personal hearing. He stated that the client is a commission agent dealing with agricultural goods at Dholka, Bavla. He submitted copies of bills during the hearing.

6. I have carefully gone through the facts of the case, grounds of appeal, submissions made in the Appeal Memorandum and documents available on record. The issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority, confirming the demand of **Rs.5,75,137/-** against the appellant along with interest and penalty, in the facts and circumstance of the case is legal and proper or otherwise. The demand pertains to the period **F.Y 2016-17**.

6.1 It is observed that earlier a notice was issued to the appellant for F.Y. 2014-15, wherein the service tax demand of Rs. 3,20,550/- was dropped vide O-I-O. No 13/JC/D/JS/20-21 dated 12-02-2021, on the grounds that the income from receipt from sale of sand, sale of agriculture produce & brokerage, rent receipts are not taxable income.

6.2 The present demand is raised on the income of Rs. 38,34,250/- earned during the F.Y.2016-17. The appellant claim that the brokerage income of Rs. 34,40,044/- was from sale of agriculture products like Wheat, Bajra, Cotton etc. The remaining income of Rs. 2,58,606/- was of Miscellaneous Land Brokerage and Rs. 1,35,600/- was from Rent on Property which they claim is under exemption limit prescribed in Notification no. 33/2012-ST dated June 20, 2012. Thus, they claim that out of the total income of Rs. 38,34,250/- after deducting the exempted service income of Rs. 34,40,044/- their net taxable income shall be Rs. 3,94,206/-. They claimed that the income from sale of agriculture produce is exempted vide entry no. 30(a) of Notification No. 25/2012 ST dtd 20.06.2012. To examine their claim, clause 30(a) of the notification is re-produced below;

**30. Services by way of carrying out;**

(i) any process amounting to manufacture or production of goods excluding alcoholic liquor for human consumption; or

(ii) any intermediate production process as job-work not amounting to manufacture or production in relation to –

(a) agriculture, printing or textile processing;

(b) cut and polished diamonds and gemstones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 of the Central Excise Tariff Act, 1985 (5 of 1986);

(c) any goods excluding alcoholic liquors for human consumption, on which appropriate duty is payable by the principal manufacturer; or



*(d) processes of electroplating, zinc plating, anodizing, heat treatment, powder coating, painting including spray painting or auto black, during the course of manufacture of parts of cycles or sewing machines upto an aggregate value of taxable service of the specified processes of one hundred and fifty lakh rupees in a financial year subject to the condition that such aggregate value had not exceeded one hundred and fifty lakh rupees during the preceding financial year;"*

In terms of above notification, intermediate production process not amounting to manufacture or production in relation to agriculture is exempted. The appellant claim that they are rendering services of a commission agent. As the activity of Commission Agent is not covered in clause (a) above, I find that the appellant is not liable for exemption.

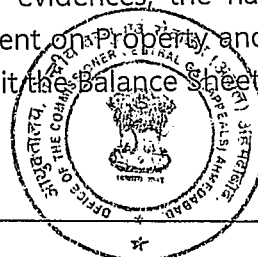
**6.3** However, it is observed that the under negative list the services relating to agriculture or agricultural produce by way of agricultural operations like cultivation, harvesting, threshing, plant protection or testing; carrying out agricultural process like pruning, tending, cutting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging; renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; loading, unloading, packing, storing agricultural produce, agricultural extension services like application of scientific research and knowledge to agricultural practices through farmer education or training etc are covered. Relevant text of Section 66D is reproduced below;

#### **Section 66D-Negative List;**

- (d) services relating to agriculture or agricultural produce by way of—*
- (i) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or [ \* \* \* ] testing;*
  - (ii) supply of farm labour;*
  - (iii) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;*
  - (iv) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;*
  - (v) loading, unloading, packing, storage or warehousing of agricultural produce;*
  - (vi) agricultural extension services;*
  - (vii) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce;*

From the invoices produced by the appellant, it is observed that they have charged commission charges from various clients. Some of the invoices were issued to 'Khetivadi Utapann Bazar Samiti, Sanand', for wheat. Whereas some invoices were issued to various other clients which do not mention the product name. The service of commission agent for sale and purchase of agricultural produce is covered under above list.

**6.4** However, I find that the appellant has not submitted the documentary evidences like P&L Account and the reconciliation statement to co-relate the amount claimed as commission income. Moreover, in the ITR filed by them they have shown the income of Rs.38,34,250/- from sale of service and not under sale of goods. In the absence of P&L account, reconciliation statement and documentary evidences, the nature of income received under Miscellaneous Land Brokerage and Rent on Property and their taxability cannot be examined. Further, they also failed to submit the Balance Sheet of the previous

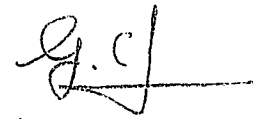


year to establish that their turnover in previous year was below the threshold limit of Rs. 10 lacs.

6.5 I find that the appellant has not raised the claim of exemption before the adjudicating authority and consequently the same was not examined in the impugned order. However, in the interest of natural justice, the matter needs to be remanded back to the adjudicating authority to verify the claim made by the appellant and pass a fresh order in the matter. The adjudicating authority shall grant a reasonable opportunity of personal hearing to the appellant and the appellant is directed to appear before the adjudicating authority and justify their claim by producing documentary evidence.

7. In light of above discussion, I set-aside the impugned order and allow the appeal filed by the appellant by way of remand.

8. अपीलकर्ता 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.



(ज्ञानचंद जैन)

आयुक्त (अपील्स)

Date: १०.02.2024

Attested



Superintendent (Appeals)  
CGST, Ahmedabad

**By RPAD/SPEED POST**

To,  
M/s. Bharat R. Bharwad (HUF),  
9-Nandan Baug Co-Op Housing Society,  
Near Apple Wood, Shanti Pura/ Shela  
Ahmedabad-380058

**Appellant**

The Assistant Commissioner  
CGST, Division-VI,  
Ahmedabad North.

**Respondent**

**Copy to:**

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

