



आयुक्त का कार्यालय  
Office of the Commissioner  
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय  
Central GST, Appeals Ahmedabad Commissionerate  
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी, अहमदाबाद-380015  
GST Bhavan, Ambawadi, Ahmedabad-380015  
Phone: 079-26305065 - Fax: 079-26305136  
E-Mail : [commrapp11-cexamd@nic.in](mailto:commrapp11-cexamd@nic.in)  
Website : [www.cgstappealahmedabad.gov.in](http://www.cgstappealahmedabad.gov.in)



**By SPEED POST**

DIN:- 20240364SW0000318693

|     |                                                                                                                                                                                |                                                                                       |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| (क) | फाइल संख्या / File No.                                                                                                                                                         | GAPPL/COM/STP/12/2023 / 3414 - 3618                                                   |
| (ख) | अपील आदेश संख्या और दिनांक / Order-In -Appeal and date                                                                                                                         | AHM-EXCUS-002-APP-306/23-24 dated 27.03.2024                                          |
| (ग) | पारित किया गया / Passed By                                                                                                                                                     | श्री ज्ञानचंद जैन, आयुक्त (अपील)<br>Shri Gyan Chand Jain, Commissioner (Appeals)      |
| (घ) | जारी करने की दिनांक / Date of Issue                                                                                                                                            | 30.03.2024                                                                            |
| (ङ) | Arising out of Order-In-Original No. GST-06/D-VI/O&A/213/BopendrakumarNayi/AM/2022-23 dated 12.10.2022 passed by The Assistant Commissioner, CGST Division-VI, Ahmedabad North |                                                                                       |
| (च) | अपीलकर्ता का नाम और पता / Name and Address of the Appellant                                                                                                                    | Boopendra Nayia<br>GF-10, Vraj Avenue, Opp. Syndicate Bank, Bopal<br>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:-

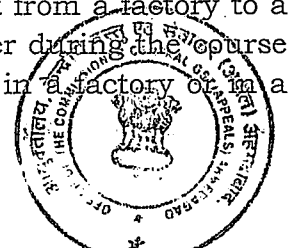
**Revision application to Government of India:**

(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 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 रुपये 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 nominated 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 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 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) 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।

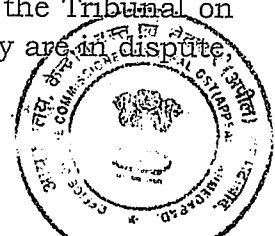
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

The present appeal has been filed by M/s. Bopendrakumar Nayi, GF-10, Vraj Avenue, Opp. Syndicate Bank, Bopal, Ahmedabad - 380058 (hereinafter referred to as "the appellant") against Order-in-Original No. GST-06/D-VI/O&A/213/ Bopendrakumar Nayi/AM/2022-23 dated 12.10.2022 (hereinafter referred to as "the impugned order") passed by the Assistant Commissioner, Central GST, Division VI, Ahmedabad North (hereinafter referred to as "the adjudicating authority"). The appellant is holding PAN No. ARKPN3009P.

2. Briefly stated, the facts of the case are that on the basis of the data received from the Central Board of Direct Taxes (CBDT) for the F.Y. 2015-16 and F.Y. 2016-17, it was noticed that the appellant in the ITR/Form-26 AS has shown substantial taxable income on which no service tax was discharged. Letters were, therefore, issued to the appellant to explain the reasons for non-payment of tax and to provide certified documentary evidences for said period. The appellant neither provided any documents nor submitted any reply justifying the non-payment of service tax on such receipts. Therefore, the income reflected in the ITR was considered as a taxable income. The detail of the income is as under;

**Table-A**

| <i>F.Y.</i> | <i>Value as per ITR</i> | <i>Service tax rate</i> | <i>Service Tax liability</i> |
|-------------|-------------------------|-------------------------|------------------------------|
| 2015-16     | 5,86,960/-              | 14.12%                  | 82,892/-                     |
| 2016-17     | 18,50,620/-             | 15%                     | 2,76,046/-                   |
|             |                         | <b>TOTAL</b>            | <b>3,57,938/-</b>            |

2.1 A Show Cause Notice (SCN) No. GST-06/04-885/O&A/ Bopendrakumarnayi/ 2020-21 dated 24.03.2021 was issued to the appellant proposing Service Tax demand amounting to Rs. 3,57,938/- for the period F.Y 2015-16 & F.Y 2016-17, under proviso to Sub-Section (1) of Section 73 of the Finance Act. 1994; recovery of interest under Section 75; recovery of late fees under Rule 7C of the Service Tax Rules. 1994 and imposition of penalties under Section 76, Section 77 & Section 78 of the Finance Act. 1994.

3. The said SCN was adjudicated vide the impugned order, wherein the service tax demand of Rs. 3,57,938/- was confirmed alongwith interest. Late fees of Rs.80,000/-under Section 70, Penalty of Rs.10,000/- under Section 77(1)(a) and penalty of Rs.3,57,938/- was also imposed under Section 78 of the F.A., 1994. Penalty under Section 76 was dropped.

3.1 Aggrieved by the impugned order, the appellant preferred appeal. The said appeal was dismissed by the then Commissioner(A) vide OIA No. AHM-EXCUS-002-APP-024/2023-24 dated 15.05.2023 for non-compliance of the provisions of Section 35F of the Central Excise Act. 1944 as made applicable to Service Tax vide sub-section (5) of Section 85 of the Finance Act. 1994.

3.2 Subsequently, the appellant vide letter dated 21.07.2023 informed the payment of pre-deposit of 10% of the disputed amount made vide CIN No. IKOCISXJ19 dated 14 and produced the payment proof. They also made a request for restoration of Appeal No. GAPPL/COM/STP/12/2023 and decide the case on merits. They placed reliance on following case laws wherein the courts have directed to restore the appeals which were dismissed for non-compliance of provisions of Section 35F of the CEA, 1944.

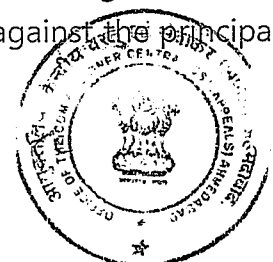


1. Brij Bihari Tiwari vs. Union of India, [2022] 142 taxmann.com 439, Jharkhand High Court.
2. Veronica Fashions (P.) Ltd vs. Additional Secretary (Revisionary Authority), [2021] 133 taxmann.com 229, Delhi High Court.

**3.3** The then Commissioner(A) considering the above request and the decision passed in the case of Scan Computer Consultancy vs UOI reported at 2006 (204) ELT 43(Guj), by the Hon'ble High Court of Gujarat, restored the said appeal.

4. The appellant has preferred the present appeal against the impugned order on the grounds elaborated below :-

- The appellant is running a small barber shop wherein he is engaged in two types of business activity one trading of beauty related products mainly to other salons shops etc and other is providing services of men's hair cutting, shaving and other barber related services at his shop. His gross total income includes sale of goods and service income. Being a small trader and service provider, as per law he is not required to register neither in Service tax nor under Gujarat VAT as in both nature of business activity individual gross receipt from each nature of activity is below the monetary limit specified under both relevant Act.
- Notice of Inquiry under service tax is issued merely on the basis of information shared by the Income Tax Department on the basis of income tax return of the appellant. In response to inquiry, appellant mentioned through his submission dated 22.07.2022 he mentioned above facts and submitted profit & loss account and Balance Sheet, which reflects both nature of business of the appellant, on the basis of which income tax return has been filed for F.Y 2015-16 & F.Y 2016-17. He also mentioned that at the time of filing of income tax return turnover from trading activity and service activity clubbed together and reported under service head which is mistake apparent from records and for this he should not be penalized as there is no service tax evasion from his part. Bank account in support was also submitted as proof of his claim.
- The notice is time barred and to validate service tax demand, officer invoked extended period of section 73(1) of the Finance Act, 1994 without having any material to prove suppression of fact to the Revenue. In summary manner without considering the factual aspect of the case, made allegation of tax evasion with willful mindset which shows that he has used his power in arbitrary manner.
- The learned Officer has erred on both facts and in law by taxing sale of goods under service tax, ignored the fact that sale of goods is outside the preview of service tax.
- The learned officer has erred on both facts and in law by making adverse finding of service tax demand without issuing show cause notice after furnishing of detailed submission before him. Thus, order of service tax demand is against the principal of natural justice, needs to be set aside.



- The learned officer has erred on both facts and in law by passing the service tax order, in determining service tax liability of Rs.357938/- merely relying on income tax return, ignored financials of the appellant reflecting his trading activity also. Thus, order of service tax needs to set aside.
- The learned Officer has erred on both facts and in law by invoking penalty of Rs.3,57,938/- u/s 78(1) of the Finance Act, 1994, which needs to be deleted. He also erred by invoking penalty of Rs.80,000/- u/s 701) of the Finance Act, 1994 for not furnishing service tax return, which is not require to be furnished on fact of the case, needs to be deleted.
- The learned Officer has erred on both facts and in law by invoking penalty of Rs.10,000/- u/s 77(1) of the Finance Act, 1994 for failure of taking registration as per provision of section 69 of Finance Act, 1994.

5. As the appeal was re-stored by my predecessor, personal hearing in the appeal matter was granted to the appellant on 18.03.2024. Shri Narendra N. Tekwani, Consultant, appeared on behalf of the appellant. He informed that his client is barber and apart from hair cutting etc, he sells beauty and hair care products. Further he requested two days time to file additional submission.

5.1 In the additional submission filed they submitted the copy of Form 26As, ITR, Balance Sheet, Profit & Loss Account, Bank Statement, Affidavit declaring the nature of income declared in the ITR, Cross confirmation of creditors who supplied goods to appellant, cross confirmation of debtors to whom goods were supplied by the appellant as well as copy of various judicial pronouncement relied by them.

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.3,57,938/-** 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 2015-16 & F.Y. 2016-17.**

7. It is observed that the entire demand has been raised on the basis of third-party data. The appellant before the adjudicating contested the demand on two grounds;

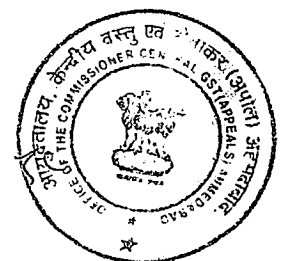
(i) that they are liable for exemption under Notification No.33/2012-ST dated 20.06.2012 as the gross receipts in each year was below the threshold limit;

(ii) that being trader, their trading activity is covered under clause (e) of Negative List specified in Section 66D, hence no tax was required to be paid on said income.

7.1 It is observed that the appellant in the P&L Account for F.Y. 2015-16 & 2016-17 have shown following income;

**TABLE-B**

| F.Y.    | Sale of Service | Sale of Goods | Total Income |
|---------|-----------------|---------------|--------------|
| 2015-16 | 7,73,673/-      | 8,13,288      | 15,86,961/-  |



|         |            |          |             |
|---------|------------|----------|-------------|
| 2016-17 | 9,60,768/- | 8,89,852 | 18,50,620/- |
|---------|------------|----------|-------------|

However, for the ITR filed for the respective years, they have inadvertently shown the total income under sale of services. So, I agree with their contention that demand on entire income was raised without carrying proper verification.

**7.2** As regards the demand for the F.Y. 2015-16 is concerned, I find that the said demand has been raised on income Rs.5,86,961/- (instead of Rs.15,86,961/-). During said period the appellant earned Rs. 7,73,673/- from sale of services i.e. by providing hair cutting, shaving etc and income of Rs.8,13,288/- was from sale of goods. To this effect they also submitted an Affidavit dated 18.10.2023, wherein it is declared that they are engaged in two types of business activities i.e. trading of beauty products as well as providing barber services. Considering the facts mentioned in said affidavit and the taxable income reflected in P&L account, I find that the appellant shall not be liable to pay service tax demand amounting to Rs. 82,892/- as the income from sale of service is below the threshold limit of Rs.10 lakhs prescribed in Notification No.33/2012-ST dated 20.06.2012. Further, income of Rs.8,13,288/- pertaining to sale of goods is also not taxable. Sale of goods is a trading activity hence not covered within the scope of the definition of 'service' defined in clause (44) of Section 65B. Further, Section 66D specifies list of services which constitute negative list, wherein at clause (e) trading activity is covered. As selling of beauty products is a trading activity and excluded from the definition service and included in the negative list, I find that the demand on trading income shall also not sustain on merits. Thus, I find that the demand of Rs. 82,892/- raised for the F.Y. 2015-16 is legally not sustainable.

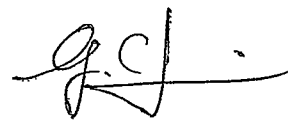
**7.3** As regards the demand for the F.Y. 2016-17, from the P&L accounts, it is observed that the income of Rs. 9,60,768/-pertains to sale of service and Rs.8,89,852/- is from sale of goods. The income from sale of service is below the threshold limit exemption prescribed under in the Notification No.33/2012-ST dated 20.06.2012, which exempts the taxable services of aggregate value not exceeding ten lakh rupees in any financial year from the whole of the service tax leviable thereon under Section 66B of the said Finance Act. Further, this exemption shall apply where the aggregate value of taxable services rendered by a provider of taxable service from one or more premises, does not exceed ten lakh rupees in the preceding financial year. Considering the fact that the taxable income (i.e. sale of service income) of the appellant in the F.Y. 2015-16 was less than Rs.10 lakhs the appellant therefore shall be eligible for exemption in the F.Y. 2016-17 also. As in the F.Y. 2016-17, their taxable income from sale of service is Rs. 9,60,768/- which is below threshold limit exemption of Rs.10 lakhs hence the appellant is not liable to pay any tax on such service income earned during F.Y. 2016-17.

**7.4** Accordingly, I find that the appellant is not required to discharge any tax on the disputed income of Rs.5,86,960/- earned during the F.Y. 2015-16 and income of Rs.18,50,620/- earned during the F.Y. 2016-17, as the taxable incomes are below the threshold limit prescribed in the Notification No.33/2012-ST dated 20.06.2012. Thus, I set-aside the total service tax demand of Rs. 3,57,938/-.

**8.** When the demand is not sustainable the question of recovering the interest and penalty also does not arise. Hence, the same are also set-aside.



9. In light of above discussion and findings, I set-aside the impugned order.
10. 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: 27.3.2024

Attested


Superintendent (Appeals)  
CGST, Ahmedabad

By RPAD/SPEED POST

To,

M/s. Bopendrakumar Nayi,  
GF-10, Vraj Avenue,  
Opp. Syndicate Bank, Bopal,  
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 Superintendent (System), CGST, Ahmedabad (Appeals) for uploading the OIA
4. Guard File.

