



आयुक्त (अपील) का कार्यालय,
Office of the Commissioner (Appeal),
 केन्द्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
 Central GST, Appeal Commissionerate, Ahmedabad
 जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
 CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
 ☎ 07926305065- टेलीफैक्स 07926305136



DIN:20230764SW000000A6A1

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/3226/2023-APPEAL / 3884-88
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-50/2023-24
 दिनांक Date : 14-07-2023 जारी करने की तारीख Date of Issue 25.07.2023
- आयुक्त (अपील) द्वारा पारित
 Passed by Shri Shiv Pratap Singh, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. CGST/WT07/HG/445/2022-23 दिनांक: 30.09.2022,
 issued by Deputy/Assistant Commissioner, CGST, Division-VII, Ahmedabad-North
- ध अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

M/s Ushaben Shashikant Dabhi,
 A-407, Raj Residency, Opposite Abhishek Apts, Navrangpura, Ahmedabad-380013

2. Respondent

The Deputy/ Assistant Commissioner, CGST, Division-VII, Ahmedabad North, Ground Floor, Jivabhai Mansion Building, Aashram Road, Ahmedabad - 380052

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

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

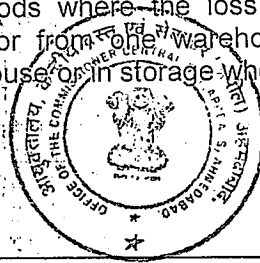
भारत सरकार का पुनरीक्षण आवेदन
 Revision application to Government of India :

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit, Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रक्रिया के दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.



- (क) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामले में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।
- (A) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.
- (ख) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

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

अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

- (c) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

- (1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

- (2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

- (1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-
Under Section 35B/35E of CEA, 1944 an appeal lies to :-

- (क) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004

- (a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd floor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad : 380004. in case of appeals other than as mentioned in para-2(i) (a) above.



The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs. 1,000/-, Rs. 5,000/- and Rs. 10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of 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 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 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.

- (7) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील को 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 'लबित अपील' में पहले पूर्व जमा की तुलना में, अपील दाखिल करने के लिए पूर्व शर्त बना दिया गया है.

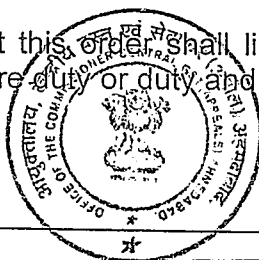
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT (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 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. Ushaben Shashikant Dabhi, A-407, Raj Residency, Opposite Abhishek Apartments, Navrangpura, Ahmedbad- 380013 (hereinafter referred to as '*the appellant*') have filed the present appeal against the Order-in-Original No. CGST/WT07/HG/445/2022-23 dated 30.09.2022 (in short '*impugned order*') passed by the Assistant Commissioner, Central GST, Division-VII, Ahmedabad North Commissionerate (hereinafter referred to as '*the adjudicating authority*'). The impugned order was issued against M/s. Shashikant Jayantilal Dabhi (hereinafter referred to as '*the assessee*') who were engaged in providing taxable services. They are holding PAN No. AFDPD1699G.

2. The facts of the case, in brief, are that based on the data received from the Central Board of Direct Taxes (CBDT) for the F.Y. 2015-16, it was noticed that the assessee had earned substantial income by providing taxable services. They neither obtained Service Tax Registration nor paid service tax on such income. After the negative list regime all services are taxable except those covered under negative list. Letters were, therefore, issued to the assessee to provide the details of the services provided during the F.Y. 2015-16 and explain the reasons for non-payment of tax and provide the certified documentary evidences for the same. The assessee neither provided the documents nor submitted any reply justifying the non-payment of service tax on such receipts. Therefore, the service tax was calculated on the income reflected under the heads "Sales / Gross Receipts from Services (Value from ITR)" or "Total Amount paid / credited under Section 194C, 194I, 194H, 194J (Value from Form 26AS)" of the Income Tax Act, 1961, on which no tax was paid.

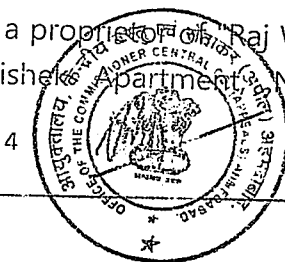
| <i>Sr. No.</i> | <i>F.Y.</i> | <i>Value from ITR or Value of Form 26AS</i> | <i>S.Tax Rate</i> | <i>Service Tax Payable</i> |
|----------------|-------------|---|-------------------|----------------------------|
| 01 | 2015-16 | 22,46,550/- | 14.50% | 3,25,750/- |

2.1 A Show Cause Notices (SCN) bearing No. CGST/AR-V/Div-VII/A'bad North/TPD UR 15-16/208/2020-2021 dated 17.12.2020 was issued to the assessee proposing recovery of service tax amount of Rs. 3,25,750/- along with interest; under Section 73(1) and Section 75 of the Finance Act, 1994. Imposition of penalties under Section 77 (1) & 77(2) and under Section 78 of the Finance Act, 1994 were also proposed.

3. The said SCN was adjudicated vide the impugned order wherein the service tax demand of Rs. 3,25,750/- was confirmed alongwith interest. Penalty of Rs. 1000/- under Section 77 (1), penalty of Rs.5000/- under Section 77(2) and penalty of Rs.3,25,750/- was also imposed under Section 78 of the Finance Act.

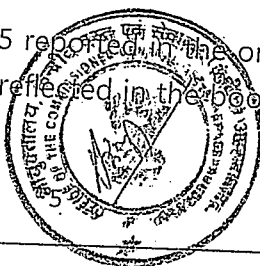
4. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal, on the grounds elaborated below:-

- Shri Shashikant Jayantilal Dabhi was a proprietor of "Raj World Vision" residing at A-407, Raj Residency, Near. Abhishek Apartments, New Vadaj, Naranpura,



Ahmedabad, Gujarat 380013. He was a cancer patient and was admitted to M P Shah Cancer Hospital. Unfortunately, his health deteriorated during the treatment and passed away prematurely on May 5, 2021 which was a sudden and big loss to the family as he was the only earning member of the family. Due to the unfortunate demise of Shri Shashikant Jayantilal Dabhi during Covid-19 pandemic, Mrs. Ushaben Shashikant Dabhi aged 56 wife of Late Shri Shashikant Jayantilal Dabhi has filed the present appeal.

- It is claimed that the SCN have been issued without taking into consideration the possibilities that the service provided may fall under negative list or services are exempt as per mega exemption notification no. 25/2012; or may fall under reverse charge mechanism and liable to be paid by the service receiver or basic exemption 10 lacs is available to small service provider. They placed reliance on following decision:-
 - a) Sharma Fabricators & Erectors Private Ltd- (2019)
 - b) B. Oudh Sugar Mills Ltd Vs. UOI (1978)
- The demand has been raised based on the Income Tax Returns filed by the appellant, wherein the base is taken only of "Sales of Services under Sales/Gross Receipt from Services" provided by the Income Tax Department and no other strong and valid reason is mentioned in the SCN for raising the demand. Further the category of service was also not specified under which the non levy of service tax is alleged against the appellant. They placed reliance on following
 - a) CBIC Instruction dated 26.10.2021
 - b) R. Ramdas- 2021 (44) GSTL 258 (Mad.)
- Burden of proof to establish willful suppression is on the Revenue Authorities. A mere mechanical reproduction of the language of the proviso to Section 73(1) of the Finance Act, 1994 does not per se justify invocation of the extended period of limitation. Reliance placed on decision passed in the case of Tamil Nadu housing Board-1995 Supp(1) SCC 50 1994.
- Even after invoking extended period the time limit to issue show cause notice for the first half of F.Y. is 25.10.2019 & for the second half is 25.04.2020. However, the show cause notice was issued on 17.12.2020. Hence even with the extended period the Show Cause Notice issued for the F.Y. 2014-15 is time barred.
- Opportunity of personal hearing was granted in a single letter dated 12.09.2022 for dates 15.09.2022, 19.09.2022 and 21.09.2022 (as per para 17 of the order) and considered the same to amount to three adjournments and accordingly the matter was decided which is not in accordance with the principles of natural justice. Reliance is placed on decision passed in the case of Afloat Textiles (P) Limited - 2007 (7) TM/ 444 - CESTA T, AHMEDABAD and Regent Overseas Private Limited - 2017 (3) TM/ 557 - Gujarat High Court.
- The turnover for the F.Y. 2014-15 reported in the order was Rs.22,46,550/- which nowhere matches with turnover reflected in the books, ITR as well as 26AS of the



said FY. The turnover of F.Y. 2014-15 was Rs.17,17,640/-. Hence, the order is bad in law.

5. Personal hearing in the matter was held on 27.06.2023. Shri Sachin Dharwal, Chartered Accountant appeared for personal hearing and submitted that the appellant (Smt. Ushaben Shahikant Dabhi) is wife of Late Shri Shashikant Dabhi who has expired. Death certificate was also submitted as proof. He claimed that the lower authority has passed the impugned order wrongly confirming the tax liability of Rs.3,25,750/- on the deceased. He submitted that the appellant or her husband has never received the show cause notice and therefore could not defend their case before the lower authority. He submitted that the show cause notice is in respect of F.Y. 2015-16, as stated in Para-07 of the O-I-O, but the demand is confirmed in respect of F.Y. 2014-15, as mentioned in Para-31 of the O-I-O. He also submitted that the turnover of Rs.22,46,550/- considered in the O-I-O does not match with the ITR and Form 26 AS of the F.Y. 2014-15. Further, the show cause notice is clearly time barred. He, therefore, requested to set-aside the impugned order passed ex-parte, without any verification which is bad in law.

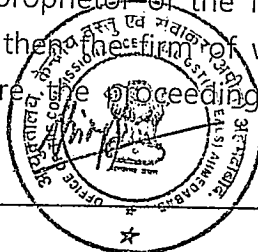
6. I have carefully gone through the facts of the case, the impugned order passed by the adjudicating authority, submissions made by the appellant in the appeal memorandum as well as those made during personal hearing. The issue to be decided in the present case is as to whether the service tax demand of Rs. 3,25,750/- alongwith interest and penalties, confirmed in the impugned order passed by the adjudicating authority, in the facts and circumstances of the case, is legal and proper or otherwise.

The demand pertains to the period F.Y. 2015-16.

6.1 It is observed that the entire demand has been raised in the SCN based on the income data shared by the CBDT, on which no service tax was paid by the assessee. As the assessee was not registered with the department, they were requested to submit the documentary evidence in respect of their income, however, they failed to submit the required details /documents or offer any explanation before the adjudicating authority. They also did not file any reply to the SCN nor did they appear for personal hearing before the adjudicating authority, therefore the case was decided ex-parte on 30.09.2022.

6.2 The appellant however have contended that Shri Shashikant Jayantilal Dabhi against whom the demand was confirmed was a Proprietor of 'Raj World Vision'. He passed away on 5th May, 2021. Therefore the present appeal has been filed by his wife Smt Ushaben S. Dabhi. The appellant have claimed that neither her husband nor she has received the SCN or the letters granting personal hearing and the order confirming the demand against a deceased person should be treated bad in law.

6.3 The appellant have submitted the death certificate dated 14.09.2021, issued by Municipal Corporation, Ahmedabad, which certified that the assessee has died on 5th May, 2021. I find that the demand was confirmed against the Shri Shashikant Jayantilal Dabhi after his death. The assessee, a sole proprietor of the firm against whom the demand was confirmed, if has passed away then the firm of which he was the sole proprietor shall also ceases to exist. Therefore the proceedings initiated against the



deceased proprietor vide impugned order shall cease after the death of proprietor of the firm.

6.4 Hon'ble High Court of Karnataka at Bangalore in the case of **DHIREN GANDHI-2012 (27) S.T.R. 452 (Kar.)** held that;

"10. In this context, the counsel for the revenue pointed out a judgment of the Kerala High Court in the case of Collector of C. Ex. & Customs v. Leelamma George - 2004 (163) E.L.T. 17 (Ker.) where, interpreting Sec. 11A, it has been held, the person against whom such proceedings are initiated, is the person chargeable with duty. That is a case of short levy of duty. The proceedings can be continued against the manufacturer, if he had removed the products paying the duty less than what is liable under the Act. Obviously he has to pay the balance duty as well, if there was a short levy. This demand has to be made, if it remained unpaid, from the legal representatives, even after the death of the predecessor. This is a case where the short levy has been noticed during the life of the predecessor. Therefore the said case has no application to the facts of this case. In this case there was no short levy or non-levy on the predecessor during his lifetime. Even otherwise, with great respect, we find it difficult to accept the interpretation placed on Sec. 11A to include the legal representatives as persons who are chargeable to duty, because if such an interpretation is placed, it amounts to the court re-writing the Section. We have to read the words 'legal representatives' into the said section which is totally impermissible in law. In fact the Apex Court in the case of State of Punjab v. Jullundur Vegetable Syndicate - 1996 (17) STC 326 (SC) while interpreting a fiscal legislation, have held as under :

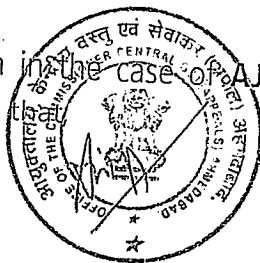
"It is a settled rule of construction that in interpreting a fiscal statute the court cannot proceed to make good the deficiencies, if there be any, in the statute. It shall interpret the statute as it stands and in case of doubt it shall interpret it in a manner favourable to the taxpayer. - See C.A. Abraham v. Income-tax Officer, Kottayam [1961] (41 ITR 425) (S.C.). In considering a taxing Act, the court is not justified in straining the language in order to hold a subject liable to tax."

11. Further, dealing with the Sales Tax Act, they held as under :

"The scheme of the Act is a simple one. A firm is a dealer: the said dealer is assessable to tax on his turnover, if its turnover exceeds the prescribed limit. It cannot do business while being liable to pay tax under the Act without getting itself registered and possessing a registration certificate. It is assessed to tax under Sec. 11 of the Act in the manner prescribed thereunder. If it discontinues its business, it shall, within the specified time inform the prescribed authority accordingly. A dealer and its partners are jointly and severally responsible to pay the tax assessed on the dealer. But there is no provision expressly empowering the assessing authority to assess a dissolved firm in respect of its turnover before its dissolution. The question is whether such a power can be gathered by necessary implication from the other provisions of the Act and they answered it by saying, it is not permissible."

12. The legislature, while amending Sec. 11 by introducing a proviso, did not foist any liability on the legal heirs of a deceased assessee under the Act. The intention is clear. That intention is to be accepted and that Courts cannot, under the guise of interpreting these provisions, bring within the network, the legal heirs who are not the person are chargeable to duty the Act and levy duty under the Act. Therefore the order passed by the Tribunal is in accordance with law and do not suffer from any legal infirmity. Accordingly the substantial question of law raised is answered in favour of the assessee and against the Revenue."

6.5 Similarly, Hon'ble CESTAT, West Zonal Bench in the case of **RAJAY KUMAR G. BAHETI- 2017 (348) E.L.T. 115 (Tri. - Mumbai)** held that



"21. Appellant No. 8, Sri Sampatraj Ladha, passed away during the pendency of the proceedings. Therefore, the penal proceedings against him abate and his appeal disposed of accordingly."

7. Applying the ratio of above decisions, I find that if the assessee who was the sole proprietor against whom the demand was confirmed has expired, then the firm of which he was the sole proprietor shall also cease to exist. Therefore, the proceedings initiated against the deceased proprietor vide impugned order shall cease after the death of proprietor of the firm.

8. In view of the above findings, I set-aside the impugned order and allow the appeal of the appellant.

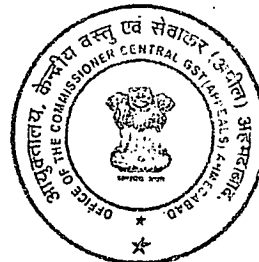
9. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stands disposed off in above terms.

Shiv Pratap Singh
14-7-23
(शिव प्रताप सिंह)
आयुक्त (अपील्स)

Date: 14.07.2023

Attested

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



By RPAD/SPEED POST

To,
M/s. Shashikant Jayantilal Dabhi,
Opposite Abhishek Apartments,
Navrangpura,
Ahmedabad- 380013

Appellant

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

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, Ahmedabad North.
(For uploading the OIA)
4. Guard File.

