



**आयुक्त (अपील) का कार्यालय,  
Office of the Commissioner (Appeal),**

**केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद  
Central GST, Appeal Commissionerate, Ahmedabad**  
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.  
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015  
टेलीफोन 07926305065- टेलीफैक्स 07926305136



**DIN: 20230764SW000000A952**

**स्पीड पोस्ट**

- क फाइल संख्या : File No : GAPPL/COM/STP/2443/2023/378N - 48
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-61/2023-24  
दिनांक Dated : 21.07.2023 जारी करने की तारीख Date of Issue 28.07.2023
- आयुक्त (अपील) द्वारा पारित  
Passed by **Shri Shiv Pratap Singh**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. **CGST/WT07/RAJ/41/2022-23** दिनांक: **27-04-2022**, issued by  
Deputy Commissioner, CGST, Division VII, Ahmedabad-North
- ध अपीलकर्ता का नाम एवं पता Name & Address

**1. Appellant**

**M/s Jai Mahesh Bhatt and Services  
G-15, Akshat Apartment,  
Nr. B.D. Rao Hall, Memnagar Road,  
Bhuyangdev, Ahmedabad - 380052**

**2. Respondent**

**The Deputy Commissioner,  
CGST, Division VII, Ahmedabad North  
4th Floor, Shajanand Arcade, Nr. Helmet Circle,  
Memnagar, Ahmedabad - 52**

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 :**

(i) केंद्रीय 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।

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

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की 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 मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(A) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

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

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

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

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

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

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

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

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

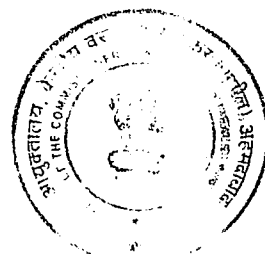
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

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

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



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

- (3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा 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 अनुसूचि-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

- (5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

- (34) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग" (Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇒ यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील दाखिल करने के लिए पूर्व शर्त बना दिया गया है.

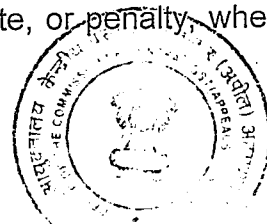
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (lxxxv) amount determined under Section 11 D;
- (lxxxvi) amount of erroneous Cenvat Credit taken;
- (lxxxvii) amount payable under Rule 6 of the Cenvat Credit Rules.

इस इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो मांग 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."



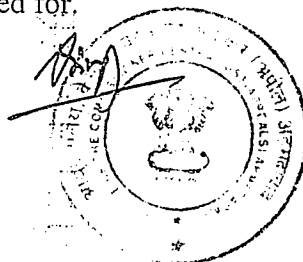
**ORDER-IN-APPEAL**

The present appeal has been filed by M/s. Jai Mahesh Bhatt and Services, G-15, Akshat Apartment, Nr. B.D. Rao Hall, Memnagar Road, Bhuyangdev, Ahmedabad - 380052 (hereinafter referred to as "the appellant") against Order-in-Original No. CGST/WT07/RAJ/41/2022-23 dated 27.04.2022 (hereinafter referred to as "the impugned order") passed by the Deputy Commissioner, Central GST, Division VII, Ahmedabad North (hereinafter referred to as "the adjudicating authority").

2. Briefly stated, the facts of the case are that the appellant are holding PAN No. AAOPB9293L. On scrutiny of the data received from the Central Board of Direct Taxes (CBDT) for the FY 2014-15 and FY 2016-17, it was noticed that the appellant had earned an income of Rs. 15,82,444/- during the FY 2014-15 and an income of Rs. 12,59,890/- during the FY 2016-17, which was 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)" filed with the Income Tax department. Accordingly, it appeared that the appellant had earned the said substantial income by way of providing taxable services but has neither obtained Service Tax registration nor paid the applicable service tax thereon. The appellant were called upon to submit relevant documents for assessment for the said period. However, the appellant had not responded to the letters issued by the department.

2.1 Subsequently, the appellant was issued a Show Cause Notice No. CGST/AR-I/Div-VII/A'bad North/TPD/81/20-21 dated 26.09.2020 demanding Service Tax amounting to Rs. 3,84,553/- for the period FY 2014-15 and FY 2016-17, under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994. The SCN also proposed recovery of interest under Section 75 of the Finance Act, 1994; and imposition of penalties under Section 77(1)(a), Section 77(1)(c), Section 77(2) and Section 78 of the Finance Act, 1994.

2.2 The Show Cause Notice was adjudicated, ex-parte, vide the impugned order by the adjudicating authority wherein the demand of Service Tax amounting to Rs. 3,84,553/- was confirmed under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994 along with Interest under Section 75 of the Finance Act, 1994 for the period from FY 2014-15 and FY 2016-17. Further, (i) Penalty of Rs. 3,84,553/- was imposed on the appellant under Section 78 of the Finance Act, 1994. (ii) Penalty of Rs. 10,000/- was imposed on the appellant under Section 77(1)(a) and Section 77(1)(c) of the Finance Act, 1994; and (iii) Penalty of Rs. 10,000/- was imposed on the appellant under Section 77(2) of the Finance Act, 1994 for not submitting documents to the department, when called for.



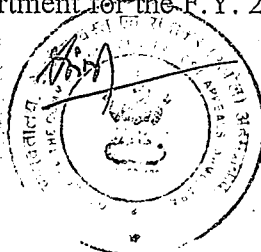
3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal on the following grounds:

- The appellant are engaged in the business of Money Landing.
- The Show Cause Notice issued based on presumptions and third-party information and not sustainable. In this regard, the appellant relied upon the following case laws:

A. Commissioner Vs Sharma Fabricators & Erectors Private Ltd. (2019)

B. Oudh Sugar Mills Ltd Vs. UOI (1978)

- The officers have issued the SCN apparently based on an extended period of 5 years as per the proviso to sub section (1) of Section 73 of the Finance Act, 1994 from the relevant date. However, as per the proviso to sub section (1) of Section 73 of the Finance Act, 1994, the said extended period of 5 years is applicable only in situations where any service tax has not been levied or paid or has been short-levied or short paid or erroneously refunded by reason of fraud, collusion, or willful mis-statement, or suppression of facts, or contravention of any of the provisions of this chapter or of the rules made thereunder with intent to evade the payment service tax. In the present case no corroborative evidence is produced by the department to show that the appellant has willfully suppressed the facts.
- In SCN, 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 against the appellant. Further the category of service was also not specified under which the non levy of service tax is alleged against the appellant. Merely the appellant has receipts from services, the same cannot form the basis for arriving at the conclusion that the appellant was liable to pay service tax.
- The adjudicating authority even after extending the time period has erred in issuing show cause notice for the financial Year 2014-15. As the time limit to issue show cause notice even with extended period for the first half is 25.10.2019 (25.10.2014 plus 5 years) and for the second half is 25.04.2020 (25.04.2015 plus 5 years), however, the show cause notice issued on 26.09.2020. Hence even with the extended period the Show Cause Notice issued by the department for the F.Y. 2014-15 is bad in law.



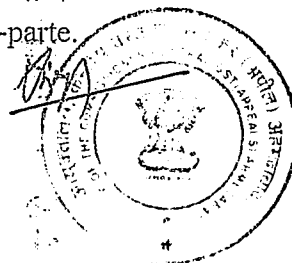
- Services provided by the appellant falls under negative list as per Section 66D(n) of the Finance Act, 1994. For the period under issue, the appellant has given money on interest basis and has earned interest income from the same. Also the required party has deducted TDS under Section 194A (i.e. Tax deducted at source from interest other than interest on securities).
- Accordingly, the services of appellant are squarely covered under clause (n) of section 66D of the Finance Act, 1994 hence not liable for service tax at all.

4. Personal hearing in the case was held on 27.06.2023. Shri Sachin Dharwal, Chartered Accountant, appeared on behalf of the appellant for personal hearing. He reiterated submissions made in appeal memorandum. He submitted that the income shown in the Form 26AS towards TDS under Section 194(A) in fact represents TDS on interest income. This being interest income, the same is not liable to service tax. Therefore, he requested to set aside the order in original.

4.1 The appellant vide their letter dated 17.07.2023, submitted additional written submission, inter alia, stating that the income earned in the year under dispute is interest income. They are financial service provider and the same has been selected in Nature of Business while filing Income Tax Return. The same can be cross verified from the ITR form. They have also submitted copies of Balance Sheet, Profit & Loss Account and Income Tax Return for the FY 2014-15 and FY 2016-17 and also submitted ledger accounts maintained by M/s. Fortune Construction in respect of the appellant.

5. 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 service tax 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 FY 2014-15 and FY 2016-17.

6. It is observed that main contentions of the appellant is that (i) they engaged in the business of Money Landing and given money on interest basis to their customers and has earned interest income from the same. Thus, the service provided by them covered under Negative List of Services as per Section 66D(n) and not taxable; (ii) the SCN for the FY 2014-15 is time barred even invocation of the extended period. It is also observed that the adjudicating authority passed the impugned order ex-parte.



7. I also find that the appellant have also contended that the demand is barred by limitation. In this regard, I find that the due date for filing the ST-3 Returns for the period April, 2014 to September, 2014 was 14<sup>th</sup> November, 2014 (as extended vide Order No. 02/2014-ST dated 24.10.2014). Therefore, considering the last date on which such return was to be filed, I find that the demand for the period April, 2014 to September, 2014 is time barred as the notice was issued on 26.09.2020, beyond the prescribed period of limitation of five years. I, therefore, agree with the contention of the appellant that, the demand is time barred in terms of the provisions of Section 73 of the Finance Act, 1994. Therefore, the demand on this count is also not sustainable for the period from April, 2014 to September, 2014, as the same is barred by limitation. In this regard, I also find that the adjudicating authority has not taken into consideration the issue of limitation and confirmed the demand in toto.

7.1 For the remaining period of FY 2014-15 i.e. from October, 2014 to March, 2015, the due date of filing ST-3 Return was 25<sup>th</sup> April, 2015. However, due to COVID pandemic, in terms of relaxation provision of Section 6 of Chapter V of the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (No.2 of 2020) dated 31.03.2020, and the CBIC Notification G.S.R. No. 418(E), dated 27-6-2020, the Central Government had extended the time limit in the taxation and other laws. In terms of said Ordinance, where the time limit specified in an Act falls during the period from 20<sup>th</sup> March, 2020 to 29<sup>th</sup> September, 2020, the same shall stand extended to 31<sup>st</sup> March, 2021. In the instant case, the due date for issuing SCN was 24<sup>th</sup> April, 2020, but the same was issued on 26<sup>th</sup> September 2020. Considering the relaxation provided vide above Ordinance in the time limit for issuance of SCN, I find that the notice covering the period from October, 2014 to March, 2015 was issued well within extended period of limitation of five years and is legally sustainable under proviso to Section 73(1) of the Finance Act, 1994.

8. As regard, the contention of the appellant that the service provided by them covered under Negative List of Services as per Section 66D(n) and not taxable, for ease of reference, I hereby produce the relevant abstract of Section 66D(n) of the Finance Act, 1994, which reads as under:

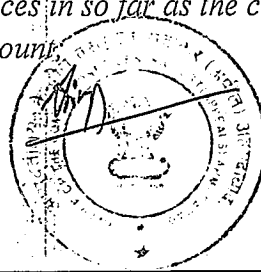
***"SECTION 66D. Negative list of services.—***

*The negative list shall comprise of the following services, namely :-*

(a) ... ..

(n) services by way of—

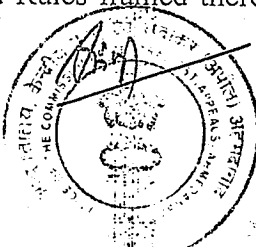
(i) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.



*(ii) inter se sale or purchase of foreign currency amongst banks or authorized dealers of foreign exchange or amongst banks and such dealers;"*

8.1 On perusal of the provision of Section 66D(n) of the Finance Act, 1994, I find that the services by way of extending deposits; loans or advance for interest is not taxable. In the present case, I find that the appellant have shown the Interest Income of Rs. 15,82,444/- and 12,59,890/- in their Profit & Loss Account for the FY 2014-15 and FY 2016-17, respectively. I also find that there is no other service income mentioned in the same. On verification of the Income Tax Returns filed by the appellant for the said period, I find that the appellant shown Nature of Business as "Financial Service" in the ITRs. Also, in the Form 26AS submitted by them there is no other income other than Interest income on which TDS has been deducted under Section 194A of the Income Tax Act, 1961. On verification of the ledger accounts maintained by M/s. Fortune Construction in respect of the appellant, I find that the said party also mentioned that "Amount paid to Jai Bhatt towards interest on loan for the month of ...".

8.2 Under the circumstances, I find that the version of the appellant that they engaged in the business of Money Landing and given money on interest basis to their customers and has earned interest income from the same and the said service provided by them covered under Negative List of Services as per Section 66D(n) and not taxable, has to be considered in absence of any contrary evidences. I find that it is well settled legal position that the phrases and wordings used in the statutes have to be interpreted strictly and cannot be interpreted to suit one's convenience as it may defeat the objective/purpose of Legislature. As a principle of equity, no tax can be imposed by inference or analogy or assumptions or presumptions. In the case of **State of Rajasthan Vs Basant Agrotech (India) Ltd. [2014 (302) ELT 3 (SC)]**, the Hon'ble Supreme Court has held that if the case is not covered within the four corners of the provisions of the taxing statute, no tax can be imposed by inference or by analogy or by trying to probe into the intention of the legislature and by considering what was the substance of the matter and in interpreting a taxing statute, equitable considerations are entirely out of place. In view of the above, I am of the considered view that the appellant engaged in given money on loan for interest and the income received by them are interest income. Thus, I find that the aforesaid activities undertaken by the appellant are not taxable and falls under negative list of services as per Section 66D(n) of the Finance Act, 1994. In view of same, the appellant were neither liable for payment of Service Tax as stipulated under the provisions of the Finance Act, 1994 and Rules framed thereunder in respect of services relating to giving loan and earn interest.






9. In view of above, I hold that the impugned order passed by the adjudicating authority confirming demand of Service Tax on the income received by the appellant during the FY 2014-15 and FY 2016-17 is not legal and proper and deserve to be set aside. Since the demand of Service Tax fails, there does not arise any question of charging interest or imposing penalties in the case.


10. Accordingly, I set aside the impugned order and allow the appeal filed by the appellant.

11. 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.

  
(Shiv Pratap Singh)  
Commissioner (Appeals)

Attested

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

Date : 21.07.2023



**By RPAD / SPEED POST**

To,  
M/s. Jai Mahesh Bhatt and Services,  
G-15, Akshat Apartment,  
Nr. B.D. Rao Hall, Memnagar Road,  
Bhuyangdev, Ahmedabad - 380052

Appellant

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

Respondent

Copy to :

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

- 5) Guard File
- 6) PA file

