



सत्यमेव जयते

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

07926305065-

टेलीफैक्स 07926305136



DIN- 20221164SW000000E1B3

रजिस्टर्ड डाक ए.डी. द्वारा

- क फाइल संख्या : File No : GAPPL/ADC/GSTP/342, 343, 347, 346, 344, 348, 345, 354, 351, 355, 349, 352, 353 & 350/2021-APPEAL / 4899 - 4908
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-147 to 160/2022-23**
दिनांक Date : **18-11-2022** जारी करने की तारीख Date of Issue : **21-11-2022**

श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

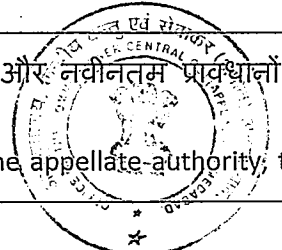
Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)

- ग Arising out of Order-in-Original No. **ZW2412200075702, ZV2412200076068, ZN2412200074668, ZQ2412200075835, ZR2412200074580, ZW2412200076124, ZN2412200076779, ZO2412200076535, ZU2412200076824, ZR2412200076479, ZX2412200076202, ZZ2412200075913, ZU2412200076279 & ZZ2412200076357** all
Dated **07-12-2020**
issued by Deputy Commissioner, CGST , Division-VI, Ahmedabad South

- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

**M/s. Indian Potash Limited, No.45, Potash House, Drive in Road,
Nr Vijay Cross Road, Navrangpura, Ahmedabad-380009**

(A)	इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष अपील दायर कर सकता है। Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.
(i)	National Bench or Regional Bench of Appellate Tribunal framed under GST Act/CGST Act in the cases where one of the issues involved relates to place of supply as per Section 109(5) of CGST Act, 2017.
(ii)	State Bench or Area Bench of Appellate Tribunal framed under GST Act/CGST Act other than as mentioned in para- (A)(i) above in terms of Section 109(7) of CGST Act, 2017
(iii)	Appeal to the Appellate Tribunal shall be filed as prescribed under Rule 110 of CGST Rules, 2017 and shall be accompanied with a fee of Rs. One Thousand for every Rs. One Lakh of Tax or Input Tax Credit involved or the difference in Tax or Input Tax Credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of Rs. Twenty-Five Thousand.
(B)	Appeal under Section 112(1) of CGST Act, 2017 to Appellate Tribunal shall be filed along with relevant documents either electronically or as may be notified by the Registrar, Appellate Tribunal in FORM GST APL-05, on common portal as prescribed under Rule 110 of CGST Rules, 2017, and shall be accompanied by a copy of the order appealed against within seven days of filing FORM GST APL-05 online.
(i)	Appeal to be filed before Appellate Tribunal under Section 112(8) of the CGST Act, 2017 after paying - (i) Full amount of Tax, Interest, Fine, Fee and Penalty arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to twenty five per cent of the remaining amount of Tax in dispute, in addition to the amount paid under Section 107(6) of CGST Act, 2017, arising from the said order, in relation to which the appeal has been filed.
(ii)	The Central Goods & Service Tax (Ninth Removal of Difficulties) Order, 2019 dated 03.12.2019 has provided that the appeal to tribunal can be made within three months from the date of communication of Order or date on which the President or the State President, as the case may be, of the Appellate Tribunal enters office, whichever is later.
(C)	उच्च अपीलीय प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और नवीनतम प्रावधानों के लिए, अपीलार्थी विभागीय वेबसाइट www.cbic.gov.in को देख सकते हैं। For elaborate, detailed and latest provisions relating to filing of appeal to the appellate authority, the appellant may refer to the website www.cbic.gov.in .

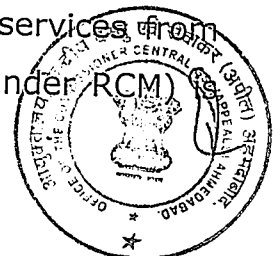


ORDER-IN-APPEAL**Brief Facts of the Case :**

M/s. Indian Potash Limited, No. 45, Potash House, Drive In Road, Nr. Vijay Cross Road, Navrangpura, Ahmedabad - 380 009 (hereinafter referred as '*Appellant*') has filed the following appeals against the Refund Sanction/Rejection order in the form RFD-06 Orders (hereinafter referred as '*impugned orders*') passed by the Deputy Commissioner, CGST, Division - VI Vastrapur, Ahmedabad South (hereinafter referred as '*adjudicating authority*').

Appeal Nos. (All Dated 17.02.2021)	RFD-06 Order Nos. (All Dated 07.12.2020)	Amount of Refund Rejected	Refund Claim period
GAPPL/ADC/GSTP/342/2021-APPEAL	ZW2412200075702	Rs.79,17,379/-	November'17
GAPPL/ADC/GSTP/343/2021-APPEAL	ZV2412200076068	Rs.83,74,752/-	July'17
GAPPL/ADC/GSTP/347/2021-APPEAL	ZN2412200074668	Rs.30,20,940/-	August'17
GAPPL/ADC/GSTP/346/2021-APPEAL	ZQ2412200075835	Rs.60,55,922/-	September'17
GAPPL/ADC/GSTP/344/2021-APPEAL	ZR2412200074580	Rs.1,05,40,611/-	October'17
GAPPL/ADC/GSTP/348/2021-APPEAL	ZW2412200076124	Rs.61,30,341/-	December'17
GAPPL/ADC/GSTP/345/2021-APPEAL	ZN2412200076779	Rs.46,40,340/-	January'18
GAPPL/ADC/GSTP/354/2021-APPEAL	ZO2412200076535	Rs.22,76,839/-	February'18
GAPPL/ADC/GSTP/351/2021-APPEAL	ZU2412200076824	Rs.77,43,319/-	March'18
GAPPL/ADC/GSTP/355/2021-APPEAL	ZR2412200076479	Rs.58,96,352/-	April'18
GAPPL/ADC/GSTP/349/2021-APPEAL	ZX2412200076202	Rs.1,53,98,980/-	May'18
GAPPL/ADC/GSTP/352/2021-APPEAL	ZZ2412200075913	Rs.1,52,00,138/-	June'18
GAPPL/ADC/GSTP/353/2021-APPEAL	ZU2412200076279	Rs.80,74,813/-	July'18
GAPPL/ADC/GSTP/350/2021-APPEAL	ZZ2412200076357	Rs.1,00,66,301/-	August'18

2(i). Briefly stated the facts of the case is that the '*Appellant*' is holding GST Registration - GSTIN No.24AAACI0888H1ZM has filed the above appeals on 17.02.2021. The '*Appellant*' is engaged in importing Fertilizers and while importing they had paid freight on CIF basis wherein value of freight is included in the Assessable value of goods imported. Adhering to entry 10 of RCM Notification No. 10/2017-Integrated Tax (Rate) dated 28.06.2017, they had paid GST for freight services on reverse charge mechanism. Consequently, availed credit in GSTR 3B of respective months. Thereafter, on the basis of judgment of Hon'ble Gujarat High Court in the matter of M/s. Mohit Minerals they had filed refund claims for the period from July'2017 to August'2018 as mentioned in above para. In the said judgment the Hon'ble High Court has declared that the entry no. 10 of Notification 10/2017 - Integrated Tax (Rate) dated 28.06.2017 (notifying procurement of ocean freight services from an entity located in non-taxable territory subject to IGST under RCM)



ultra vires to Section 5(3) of the IGST Act, 2017 as well as Article 14 of the Constitution of India.

2(ii). Thereafter, in response to the aforesaid refund claims, Show Cause Notices were issued to the Appellant wherein it was proposed that the refund claims are liable to be rejected on the following grounds :

- i. *Refund claims are time barred in terms of Section 54 of the CGST Act, 2017*
- ii. *Refund claims filed by appellant, relying upon judgment of Hon'ble Gujarat High Court in case of M/s. Mohit Minerals Vs. UOI. However, in the light of judgment passed by Hon'ble High Court of Kerala in case of S. I. Property Kerala Pvt. Ltd. Vs. CCE Thiruvananthapuram C.E. "It is not open to any person to make a refund claim on the basis of a decision of a Court or Tribunal rendered in the case of another person".*

Thereafter, the refund claims were rejected on the ground that the appellant neither appeared in Personal Hearing nor submitted reply in GST RFD-09. Further, the *adjudicating authority* has also given findings in the *impugned orders* that claimant is not eligible for refund in view of judgment of Hon'ble High Court of Kerala in case of S. I. Property Kerala Pvt. Ltd. Vs. CCE Thiruvananthapuram C.E.

2(iii). Being aggrieved with the "*impugned orders*" the 'Appellant' has filed the present appeals on 17.02.2021 on the following grounds –

A. Impugned Order issued without taking into consideration the submissions made by the appellant, hence is a non speaking order

- *Impugned orders passed arbitrarily without taking into consideration the submissions/documentary proofs submitted and recorded at the time of reply to SCNs.*
- *At the time of reply to SCN the appellant had furnished various submissions on the grounds that the appellant had correctly claimed GST refund and that the refund claim is not time barred. It had also submitted explanations to prove that the case of S. I. Property Kerala Pvt. Ltd. is not applicable to the appellant's refund case.*
- *However, without considering or verify the grounds/details the refund claims were rejected. The order merely denies the refund in question without any cogent reasons. In absence of sound reasoning for denial of refund by impugned order after appellant's submission, the appellant craves to submit that such orders are non-speaking in nature and all the findings in impugned order are liable to set aside on this ground/alone.*



- Extension letter seeking time till 09.12.20 for submission of reply was accepted and acknowledged by the department dated 18.11.2020 and still, the order was passed without giving sufficient time mentioned in the extension letter. Thereby, appellant places reliance on the case of
 - o S. N. Mukherjee v. UOI reported in 1990 SC Supl. (1) 44
 - o Testeels Ltd. v. N. M. Desai and Anr. AIR 1970 Guj. 1
 - o Excel India Pvt. Ltd. v. Commissioner of Service Tax, Bangalore 2007 (7) S.T.R. 542 (Tri. Bang.)
- Further, it is a settled position of law laid down by the Supreme Court that an order passed by both the administrative and judicial authority must be supported with proper reasons. In this regard, relies on decision of Hon'ble Supreme Court in Asstt. Commr. Commercial Taxes v. Shukla Brothers [2010 (254) ELT 6 S.C.]

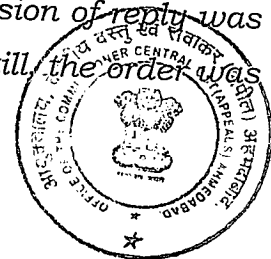
In light of above submission and relied upon judgments, the appellant has submitted that the impugned orders are clearly in violation of principles of natural justice and hence, the impugned orders are liable to be set aside.

- In this context, the appellant relies on the Master Circular on Show Cause Notice, Adjudication and Recover, No. 1053/02/2017-CX vide F. No. 96/1/2017-CX.I dated 10.03.20017 wherein importance of a speaking order is highlighted. The impugned order is acted against the Circular which is binding on the Department.
- Also relies on the instruction issued by CBIC vide F. No. 275/17/2015-CX.8A dated 11.03.2015 which mandates the department to pass quality adjudication orders, which can stand legal scrutiny of the Appellate Authority/ Courts.

In light of above submission and relied upon judgments the Appellant has submitted that the impugned orders are clearly in violation of principles of natural justice and hence, impugned orders are liable to be set aside.

B. No opportunity of hearing was given to the appellant before passing order

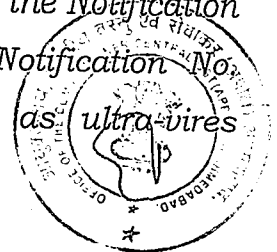
- Impugned orders are passed without giving the appellant an opportunity of hearing, which is directly in contravention of the prescribed procedures and the impugned orders therefore merits to be set aside on this ground alone.
- Referred Rule 92(3) of the CGST Rules, 2017. According to which an opportunity of personal hearing is mandatory before rejection of any refund application.
- Extension letter seeking time of one week after submission of reply was accepted and acknowledged by the department. And still, the order was passed without giving opportunity of being heard.



- As per impugned order appellant did not appear for Personal Hearing on 09.11.2020. Whereas, appellant did not receive any intimation for personal hearing on 09.11.2020 in Show Cause Notice or otherwise. It is settled principle of law that any order passed without providing an opportunity of personal hearing is erroneous and in direct violation of principles of natural justice. Reliance placed on case of -
- o Asst. Commr. Commercial Tax department Vs. Shukla Brothers 2010 (254) E.L.T. 6 (S.C.)
 - o Automotive Tyre Manufacturers Asson. Vs. Designated Authority [2011 (263) E.L.T. 481 (S.C.)]
 - o Sri Gayathri Cashews Vs. Asstt. Commr. of GST & C.Ex., Cuddalore 2018 (19) G.S.T.L. 408 (Mad.)
 - o Leo Prime Comp Pvt. Ltd. Vs. Union of India [2020 (372) E.L.T. 330 (Mad.)]
 - o Kerala Co-Op. Dev. & Welfare Fund Board Vs. Union of India [2018 (13) G.S.T.L. 262 (Ker.)]

C. The appellant is eligible for refund

- The GST law specifically provides that the importers are required to discharge IGST at 5% on ocean freight charges under the reverse charge mechanism. However, at the same time, customs duty on the CIF value (which includes the freight component as well) of the goods imported into India is also paid by the importer. As a result, there is double taxation on the ocean freight under GST law, which is an impediment and has bloated the cost of imports.
- In the present matter, the tax payer discharges duty at the time of import of Coal on the assessable value which inclusive of ocean freight. In addition to levy of customs duty and IGST at the time of import, the taxpayer (as an importer) was also required to pay IGST on ocean freight, leading to double taxation on the ocean freight amount.
- Taxpayers being aggrieved by the fact that ocean freight is being taxed twice, had filed various writ petitions before the Hon'ble Gujarat High Court.
- Hon'ble Gujarat High Court held that no tax leviable under the IGST Act on ocean freight for the services provided by a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India. In the case of M/s. Mohit Minerals and allied petitions declared the Notification No. 8/2017-Integrated Tax (Rate) and Entry 10 of Notification No. 10/2017-Integrated Tax (Rate) both dated 28.06.17 as ultra-vires



Section 5(3) of the IGST Act, 2017 as well as Article 14 of Constitution of India.

Since the levy of taxes has been struck down as ultra vires, the company seeks refund of the amount paid towards IGST.

- *The appellant in refund application also relied upon following judgments of Hon'ble Gujarat High Court*
 - o *Bharat Oman Refineries Ltd. v. UOI & 1 Other(s) [R/Special Civil Application No. 8881 of 2020 dated 18.08.2020]*
 - o *Gokul Agro Resources Ltd. V. UOI [R/Special Civil Application No. 1758 of 2020 dated 26.02.2020]*
- *Refer similar judgment of Hon'ble Calcutta High Court in case of M/s. Adani Wilmar Limited Vs UOI & Ors [W.P. 13330 (W) of 2019]*

D. The refund is not time barred

- *Refund claim rejected on the ground that claim is time barred, the appellant has referred the provisions of Section 54 of the CGST Act, 2017.*
- *Section 54(1) prescribes time limit for refund of "Tax". Once the levy is struck down as unconstitutional, the amount paid to revenue authorities owing to such levies shapes the character of "Deposits" and not "Tax".*
- *Article 265 of the Constitution is declaratory in nature. It says that "no tax shall be levied or collected except by authority of law". Refund shall be eligible to Appellant under Article 265 of Constitution. The time limit mentioned in Section 54 of the CGST Act, 2017 shall not be applicable to the given case.*

The appellant has referred the following case laws :

- *Mafatlal Industries Ltd Vs. UOI [1997 (89) E.L.T. 247 (SC)]*
- *M/s. 3E Infotech Vs. CESTAT, Commissioner of C. Ex. (Appeals-I) 2018 (7) TMI 276 – Madras High Court*
- *Parijat Construction Vs. Commissioner Excise, Nasik 2018 (359) ELT 113 (Bom)*
- *UOI Vs. ITC Limited 1993 (7) TMI 75 – Supreme Court*

E. No tax can be levied or collected without Authority of law – referred following case laws :

- o *HMM Ltd. Vs. Administrator, Bangalore City Corporation 1989 (10) TMI 180 – Supreme Court*
- o *Joshi Technologies International, INC-India Projects Versus UOI and 1 2016 (6) TMI 773 – Gujarat High Court*



- o *M/s. Arvind Lifestyle Brands Limited Versus Under Secretary Technology Development Board, MOF 2019 (7) TMI 158 - Karnataka High Court*
- o *Corporation Bank Vs. Saraswati Abharansala 2010 (18) S.T.R. 513 (S.C.)*

F. Unconstitutional Vs Illegal Levy :

- *The extract bought out in the Notice from the case of S. I. Property Kerala Pvt. Ltd. is incomplete and it continues as below :*
 - o *"The dictum laid down by the Apex Court as above would apply if the proceedings initiated by the appellant against assessment had attained finality and if a request is made to re-open the proceedings on the basis of the decision rendered by the Supreme Court in a case filed by another person."*
- *The case law clearly brings out the applicability of the extract to a limited situation where department has already finalized the assessment of the assessee.*
- *The case law of S. I. Property Kerala Pvt. Ltd. is not relevant or applicable or related to the case of the Appellant.*
- *Referred judgment of Mafatlal Industries Ltd. Versus UOI [1997 (89) E.L.T. 247 (S.C.)]*
- *Additionally, on denial of refund claim by department basis the judgment of Mohit Minerals, the Hon'ble HC, Guj. In the matter of Bharat Oman Refineries Ltd. Vs. UOI & 1 Other(s) [R/Special Civil Application No. 8881 of 2020 dated August 18,2020] and in the case of Gokul Agro Resources Ltd. V. Union of India [R/Special Civil Application No. 1758 of 2020 dated February 26,2020] have directed the Respondents to sanction the refund application and refund the requisite amount of IGST already paid by the Petitioner pursuant to the Entry No.10 of RCM Notification declared to be ultra vires by this Court.*

G. Violation of Doctrine of Judicial Precedents -

- *A State HC's ruling is binding on the lower court and authorities in that state. Gujarat GST Authority not following the Mohit Minerals & Gokul Agro ruling by Gujarat High Court is a clear contempt of court & abrogation of authority.*
- *Referred case of CIT Vs. Sunil Kumar (1996) 212 ITR 238 (Raj.)*
- *Reliance placed on decision in the case of UOI Vs. Kamalakshi Finance Corporation AIR 1992 SC 711.*



In view of foregoing submissions the appellant makes a humble request to accept their submissions and supporting enclosed with appeal copy and set aside the Impugned Orders.

2(iv). Further, the appellant vide letter dated 14.06.2022 requested that in the light of recent development, wherein Hon'ble Supreme Court had pronounced the judgment in Ocean Freight matter of M/s. Mohit Minerals, process their refund claims. The case stands dismissed upholding the levy of Ocean Freight to be ultra-vires the GST Act.

3. Personal Hearing in the matter was through virtual mode held on 07.10.2022 wherein Ms. Rakhee Jain, Mr. Rakesh Ramchandran and Mr. Rahul Kumar appeared on behalf of the 'Appellant' as authorized representative. During P.H. they have reiterated the submissions made till date and informed that they want to give additional submission/information, which was approved and 7 working days period was granted. However, they have not submitted any additional information/submission till 11.11.2022.

Discussion and Findings :

4(i). I have carefully gone through the facts of the case available on records, submissions made by the 'Appellant' in the Appeals Memorandum. I find that the 'Appellant' had claimed the refund of IGST paid on Ocean Freight under RCM, based on judgment passed by the Hon'ble Gujarat High Court in the case of M/s. Mohit Minerals Pvt. Ltd. for the period from July'2017 to August'2018. The Hon'ble Gujarat High Court in the case of M/s. Mohit Minerals Pvt. Ltd.[2020 (33) G.S.T.L. 321 (Guj.)] has held that "*The impugned Notification No. 8/2017-Integrated Tax (Rate), dated 28th June, 2017 and the Entry 10 of the Notification No. 10/2017-Integrated Tax (Rate), dated 28th June, 2017 are declared as ultra vires the Integrated Goods and Services Tax Act, 2017, as they lack legislative competency. Both the Notifications are hereby declared to be unconstitutional*"

Accordingly, the appellant had preferred the refund application, claiming refund of the IGST paid on ocean freight under reverse charge basis for the period from July'17 to August'18. I find that in response to said refund application SCNs were issued to the appellant proposing rejection of refund for the reason that

- *as per the time limit prescribed in Section 54 of the CGST Act, 2017 the refund claims are time barred.*
- *In the light of judgment passed by Hon'ble High Court of Kerala in the case of S. I. Property Kerala Pvt. Ltd. Vs. CCE Thiruvananthapuram*



not open to any person to make a refund claim on the basis of a decision of a Court or Tribunal rendered in the case of another person”.

Thereafter, the refund claims were rejected by the adjudicating authority vide *impugned orders* on the ground that “*appellant neither appeared in Personal Hearing nor submitted reply in GST RFD-09. Also claimant is not eligible for refund in view of judgment of Hon’ble High Court of Kerala in case of S. I. Property Kerala Pvt. Ltd. Vs. CCE Thiruvananthapuram C.E.*”

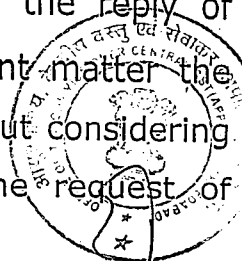
4(ii). Further, I find that the appellant in the present appeals stated that the impugned orders were passed without following the principle of natural justice. As their request of seeking time for submission of reply was not considered and also without being heard them the impugned orders were passed, which is gross violation of principle of natural justice. The appellant also contended that they have not received any intimation about Personal Hearing of 09.11.2020. Hence, the impugned order passed ex-parte is complete violation of principle of natural justice. Further, the appellant has submitted that at the time of reply to SCN they had furnished various submissions on the grounds that they had correctly claimed GST refund and that the refund claim is not time barred; that they had also submitted explanations to prove that the case of S. I. Property Kerala Pvt. Ltd. is not applicable to their refund case.

4(iii). In the above context, I have referred the Rule 92(3) of the CGST Rules, 2017, same is reproduced as under :

*(3) Where the proper officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as refund is not admissible or is not payable to the applicant, he shall issue a notice in **FORM GST RFD-08** to the applicant, requiring him to furnish a reply in **FORM GST RFD-09** within a period of fifteen days of the receipt of such notice and after considering the reply, make an order in **FORM GST RFD-06** sanctioning the amount of refund in whole or part, or rejecting the said refund claim and the said order shall be made available to the applicant electronically and the provisions of sub-rule (1) shall, mutatis mutandis, apply to the extent refund is allowed:*

Provided that no application for refund shall be rejected without giving the applicant an opportunity of being heard.

In view of above legal provisions, if the proper officer is of the view that whole or any part of refund is not admissible to the applicant he shall issue notice to the applicant and after considering the reply of applicant he can issue the order. However, in the present matter the adjudicating authority has issued the *impugned orders* without considering the submissions of *appellant* and without considering the request of



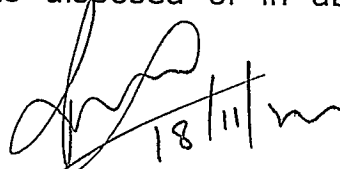
appellant of seeking time for submission of reply. Further, I find that "no application for refund shall be rejected without giving the applicant an opportunity of being heard". In the present matter, I find that the appellant is contending that they have not received any intimation about Personal Hearing of 09.11.2020. However; the refund claims are rejected vide impugned orders wherein it is mentioned that "the claimant was neither appeared in personal hearing nor submitted reply in GST RFD-09." Therefore, I find that the impugned orders are issued without being heard the 'Appellant' and without considering the submissions of 'Appellant'.

5. In view of above, I find that the adjudicating authority has violated the principle of natural justice in passing the impugned orders vide which rejected the refund claims without considering appellant's submissions and without being heard the appellant. Further, I am of the view that proper speaking order should have been passed by giving proper opportunity of personal hearing in the matter to the 'Appellant' and detailing factors leading to rejection of refund claim should have been discussed. Else such order would not be sustainable in the eyes of law. Therefore, the adjudicating authority is hereby directed to process the refund applications of the appellant by following the principle of natural justice. Needless to say, since the claims were rejected on the ground of non submission of reply, the admissibility of refund on merit is not examined in this proceeding.

6. In view of above discussions, the impugned orders passed by the adjudicating authority are set aside for being not legal and proper and accordingly, I allow all the 14 appeals of the "Appellant" without going into merit of all other aspects. The 'Appellant' is also directed to submit all relevant documents/submissions before the adjudicating authority.

7. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।


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



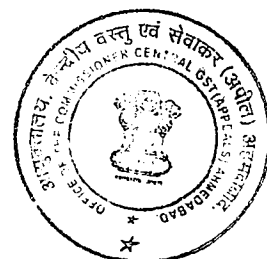
(Mihir Rayka)

Additional Commissioner (Appeals)

Date: 18.11.2022

Attested

21-11-22
(Dilip Jadav)

Superintendent (Appeals)
Central Tax, Ahmedabad



By R.P.A.D.

To,

M/s. Indian Potash Limited, No. 45, Potash House, Drive In Road,
Nr. Vijay Cross Road, Navrangpura, Ahmedabad - 380 009

Copy to:

1. The Principal Chief Commissioner of Central Tax, Ahmedabad Zone.
2. The Commissioner, CGST & C. Ex., Appeals, Ahmedabad.
3. The Commissioner, CGST & C. Ex., Ahmedabad-South.
4. The Deputy /Assistant Commissioner, CGST & C. Ex, Division - VI
Vastrapur, Ahmedabad South.
5. The Additional Commissioner, Central Tax (System), Ahmedabad South.
6. Guard File.
7. P.A. File

