



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

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DIN- 20230364SW000000FF69

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : GAPPL/ADC/GSTP/2642/2022 -APPEAL / 1171 - 26

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-ADC-01/2023-24**

दिनांक Date : **18-04-2023** जारी करने की तारीख Date of Issue : **18-04-2023**

श्री मिहिर रायका_अपर आयुक्त (अपील) द्वारा पारित

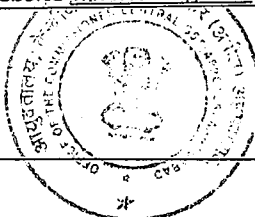
Passed by Shri. Mihir Rayka, Additional Commissioner (Appeals)

ग Arising out of Order-in-Original No. **01/CGST/WS08/AC/KSZ/2022-23** DT. **10.06.2022**, issued by The Assistant Commissioner, CGST, Division-VIII, Ahmedabad South

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

**Sonal Sadruddinbhai Hudda of M/s. Shaan Group, B-10, Al Fatima Apartment
Opp. Royal Akbar Tower, Sarkhej Road, Ahmedabad, Gujarat-380055**

(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 .



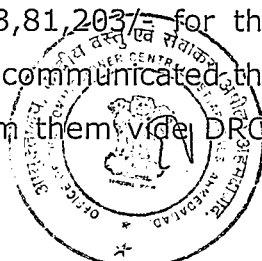
ORDER-IN-APPEAL**Brief Facts of the Case :**

M/s. Shaan Group (Legal Name – Sonal Sadruddinbhai Hudda), B-10, Al Fatima Apartment, Opp. Royal Akbar Tower, Sarkhej Road, Ahmedabad 382 210 (hereinafter referred as '*Appellant*') has filed the appeal on 21.09.2022 under Section 107 of the CGST Act, 2017 against the Order-in-Original No. 01/CGST/WS08/AC/KSZ/2022-23 dated 10.06.2022 (hereinafter referred as '*Impugned Order*') passed by the Assistant Commissioner, CGST, Division – VIII, Ahmedabad South (hereinafter referred as '*Adjudicating Authority*').

2. Briefly stated the fact of the case is that the '*Appellant*' registered under GSTIN 24AFUPH8664Q1ZD is engaged in business of Event Management Service. An inquiry was initiated by the DGGI, Ahmedabad Zonal Unit against the Appellant in connection with non filing of GST Returns for the period from April 2019 to December 2019 and for non-payment of GST to Government exchequer during this period. Accordingly, the principal place of business of Appellant was visited by the DGGI on 09.01.2020 and as the documents was not available at the said registered address the appellant submitted letter assuring to submit the requisite documents on 10.01.2020. Accordingly, the appellant had submitted the **(i)** GSTR-1M & GSTR-3B for the period April 2019 to December 2019; **(ii)** GSTR-2A reconciliation summary; **(iii)** Sales Ledger for the period from April'19 to December'19; **(iv)** Copies of Challan for payment of tax and interest. On scrutiny of said documents it was noticed by the DGGI that the appellant had collected IGST, CGST and SGST from their clients/customers but had not deposited the same to the Government exchequer during the period from April 2019 to December 2019 and had also not filed GSTR-1M and GSTR-3B Returns. The GST liability for the period from April'19 to December'19 was worked out by DGGI to Rs.13,81,203/- as detailed below :

Period	Taxable Val	IGST	CGST	GGST	Total GST Payable
April'19 to Dec.'19	76,73,349	6447	6,87,378	6,87,378	13,81,203

The *appellant* has filed the GST Returns after initiation of inquiry on 13.01.2020 and discharged their GST liability of Rs.13,81,203/- for the period from April'19 to December'19. The *appellant* was communicated the details of payment of tax, interest and penalty due from them vide DRC-



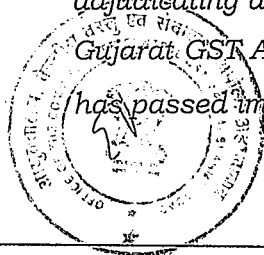
01A Part-A dated 31.05.21 under Rule 142(1A) of the CGST Act, 2017, however, as the *appellant* did not file any reply, a Show Cause Notice was issued to the *Appellant* under F. No. DGGI/AZU/Gr.C/36-25/2021-22 dated 13.07.2021. Out of the total GST liability the *appellant* has paid Rs.9,10,527/- through ITC (IGST 5365 + CGST 483358 + SGST 421904) and balance amount of Rs.4,70,676/- was paid through Cash (IGST 1182 + CGST 204020 + SGST 265474). Further, the *appellant* has paid interest amounting to Rs.35,180/- (IGST 117 + CGST 15199 + SGST 19864) on 21.04.21 on net tax (cash component). Benefit of payment of interest on the cash component is admissible only in those cases where proceeding under Section 73 and 74 of the CGST Act, 2017 has not been initiated.

3. The Adjudicating Authority passed Order-in-Original No. 01/CGST/WS08/AC/KSZ/2022-23 dated 10.06.2022 as under :

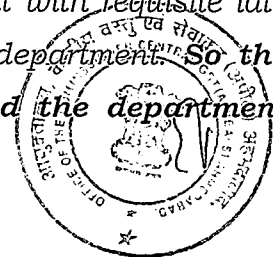
- (a) confirmed the demand and order to recover GST of Rs.13,81,203/- (Rs.6,447/- IGST + Rs.6,87,378/- CGST + Rs.6,87,378/- GGST) under Section 74 of the CGST Act, 2017 & GGST Act, 2017 read with Section 20 of the IGST Act, 2017. Since, the said **GST amounting to Rs.13,81,203/- paid** during investigation, order to **appropriate the same** to government account;
- (b) Confirmed the demand of interest amounting to Rs.86,403/- [IGST Rs.465/- + CGST Rs.42969/- + SGST Rs.42969/-] under Section 50 of the CGST Act, 2017 & GGST Act, 2017. Since, interest amounting to **Rs.35,180/- already paid**, appropriate the same and **order to recover the remaining amount of interest of Rs.51,223/-** [IGST 348 + CGST 27770 + SGST 23105];
- (c) Imposed penalty of **Rs.6,87,378/-** under Section 74 (1) of the CGST Act, 2017 & **Rs.6,87,378/-** under Section 74(1) of the GGST Act and **Rs.6,447/-** under Section 20 of the IGST Act, 2017.

4. Being aggrieved with the impugned order the *appellant* has filed the present appeal on 21.09.2022, wherein the *appellant* has *inter-alia* contended on the following grounds:-

- (a) *At the outset, the Appellant most respectfully submitted that the learned adjudicating authority in complete disregard of the CGST Act as well as Gujarat GST Act, 2017 and the submissions made before him by them, has passed impugned order and hence, it needs to be set aside.*

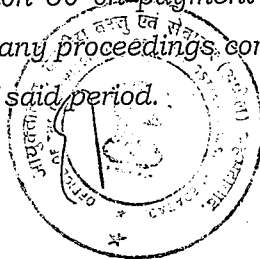


- (b) The appellant is not at all versed with the GST Law and the CA is looks after the GST compliance work. The concerned CA due to excess work profile and professional fees dispute they delayed in filing GSTR 1M & GSTR 3B for October'18 to March'19 and failed to file return for April'19 to December'19 till date of inquiry. On departmental inquiry they approached CA to file pending GSTR 1M and GSTR 3B. Accordingly, GSTR 1M & GSTR 3B for April'19 to Dec'19 got filed on 13.01.20.
- (c) Due to reasons cited above, they were unable to file returns on timely basis, accordingly, bear excess burden in the form of late fee of Rs.17,250/- in F.Y. 2018-19 and Rs.59,900/- in F.Y. 2019-20 plus interest.
- (d) The said delay in filing return for April'19 to Dec'19 considered as willful evasion by mean of suppression of facts. In no logic mere non compliance can be considered as suppression of facts with the intent to evade payment of tax.
- (e) There must be deliberate attempt and dishonest motive on the part of an assessee to suppress the facts with an intention to evade payment of tax. Also there must be some positive act other than mere inaction or failure on the part of an assessee to find willful suppression with the intent to evade tax.
- (f) The department contention that only after scrutiny and verification of records conducted by the officers of DGGL, AZU the department came to know that the appellant had not filed GSTR 1M and GSTR 3B returns for the period from April'19 to Dec.'19 is not justified at all, reason being the department can easily check the compliance part of assessee's registered under GST by merely entering the GST number of the assessee in the GST Portal, in fact every single person can check the compliance status of the person registered under GST by simply visiting to www.gst.gov.in in search taxpayer tab by simply entering GST number of the registered person. **Hence, the said reason for invoking willful suppression on the part of appellant to evade payment of tax does not stand valid.**
- (g) Even though the department had not conducted the inquiry/verification, the appellant would have filed the pending returns along with interest and late fee. The same can also be proved from the past return filing style of the appellant. The GSTR 1M & GSTR 3B from Oct.'18 to March'19 was also filed belatedly by the appellant with requisite late fee even though no inquiry was initiated by the department. **So the contention of the learned authority that 'had the department**



not conducted action of scrutiny/verification, the evasion of tax would not have been unearthed" also stands invalid.

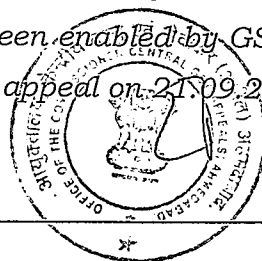
- (h) Had the appellant filed GSTR 1M and GSTR 3B by intentionally concealing the actual figures and the income as per books of accounts found to be greater than income reported in GSTR 1M and GSTR 3B, the department is justified in invoking section 74, but not in the present case due to following two major reasons :
- i. That the appellant has not filed the return with wrong information so as to suppress the income to evade the tax.
 - ii. Whenever the appellant has filed GSTR 1M and GSTR 3B on his own motion or by departmental inquiry, the appellant has reported actual figures as per his books of accounts.
- (i) Further, there can be no suppression if assessee was ignorant - In *Tamil Nadu Housing Board v/s. CCE 1995 Supp (1) SCC 50 1994*, it was observed, "intention to evade payment of duty is not mere failure to pay duty" it must be something more. "Evade" means defeating the provisions of law paying duty. It is made more stringent by the use word - "intent". In other words, assessee must deliberately avoid payment of duty payable under law.
- (j) No corroborative evidence is produced by the department to show that the Appellant has willfully suppressed the facts.
- (k) Further, for the purpose of this Act, the expression "Suppression" shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.
- (l) Further, the information/details provided in the returns exactly matches with the books of accounts of the appellant and the same is also agreed by the department in para 8(v) of Show Cause Notice, here nothing has been concealed from the department.
- (m) Another very important thin to be considered is that the December 2019 return was filed by the appellant on 13.01.20 i.e. **7 days before due date which is 20.01.20 and even that is also considered as suppression by the department.**
- (n) In case of delay in filing return, one needs to pay late fee as per Section 47 and interest as per Section 50 on payment of tax by debiting the electronic cash ledger before any proceedings commenced under Section 73 or Section 74 in respect of said period.



- (o) Adhering to Section 47 and 50 of the CGST Act, 2017 read with GGST Act, 2017, the appellant has paid the required late fee and required interest much before any inquiry initiated under Section 73 or 74 of the CGST Act, 2017 read with GGST Act, 2017. Accordingly, the appellant is liable for interest on such payment of tax which is debited from Electronic Cash ledger.
- (p) Hence, the demand of interest on gross value by department is against the statutory provision of the Act and stands invalid in the eyes of law.
- (q) Hence all the pending returns for the period April'19 to December'19 along with required late fee filed & paid on 13.01.20 and interest on the said delay got paid on 06.02.20 vide different challants and the same is intimated to the department and accordingly penalty is not leviable. The same has been decided in case of Commissioner of Service Tax, Bangalore Versus Master Kleen.
- (r) Same view was also taken in following cases
- i. "Commissioner of Central Excise and Service Tax Versus M/s. Adecco Flexione Workforce Solutions Ltd."
 - ii. M/s. Banas Steel Industries Versus Commissioner of Service Tax, Ahmedabad.
 - iii. Shree Rama Multi-Tech Ltd. Versus Commr. of Service Tax, Ahmedabad.

Since, the present appeal is filed beyond the prescribed time limit under CGST Act, 2017, the appellant has submitted COD application (Condonation of Delay) for condoning the delay in filing appeal. The appellant in COD application has submitted that -

- The appeal is filed on 20.09.22 against the OIO 01/CGST/WS08/AC/KSZ/2022-23 Dated 10.06.22 received on 16.06.22. Thus the appeal should have been filed on or before 15.09.22.
- They tried to file appeal on 14.09.22 through GST Portal, however no such demand order was available on GST Portal against which an appeal can be filed (APL-1).
- Further they thought that they are not looking at proper tab or tab might have been changed, accordingly their CA consulted other professional who have filed the appeal earlier in GST regime but still they could not find the demand order against which they can file appeal on the portal.
- As the problem remained unresolved, they visited office of the AC, CGST Div. VIII, Ahmedabad South on 16.06.22 and reiterated their issue, wherein they were informed to submit appeal in form APL-01 in physical form as online filing process has not been enabled by GST department in their case. Accordingly, they filed their appeal on 21.09.22.



The Applicant has accordingly made prayer that their appeal may kindly be allowed and delay is of few days only in filing appeal, which may kindly be condoned in the interest of justice.

In view of above submissions the appellant has made prayer as under :

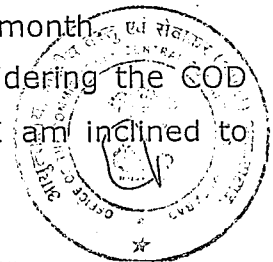
- To set aside the impugned order being contrary to law and allow the appeal in full.
- To grant opportunity to submit further documents, if required.
- Appeal may kindly be allowed, necessary relief as per aforesaid grounds may be granted and / or other relief/s deemed fit and proper in the eyes of law may be granted to the appellant.

5. Personal Hearing in the matter was held on 21.12.2022, wherein Mr. Sachin Dharwal, Chartered Accountant was appeared on behalf of the *appellant* as authorize representative. During PH he has stated that they want to submit additional information, which was approved and 07 working days period was granted for the same. Accordingly, the *appellant* on 27.12.22 has submitted additional document i.e. Corrigendum dated 08.12.22 to OIO No. 01/CGST/WA08/AC/KSZ/2022-23 dated 10.06.22. According to said corrigendum, penalty under Section 76, 122 (1)(iii) and 122(2)(b) of the CGST Act, 2017 was also proposed in the SCN. However, the *adjudicating authority* has referred provisions of Section 75(13) of the CGST Act, 2017 which provides that any penalty imposed under Section 73 or 74, no penalty for the same act or omission shall be imposed on same person under any other provisions of the Act. Accordingly, the *adjudicating authority* refrain from imposing penalty under Section 76, 122 (1)(iii) and 122(2)(b) of the CGST Act, 2017.

DISCUSSION AND FINDINGS:-

6. I have gone through the facts of the case. I find that the appeal in the present matter is filed beyond the normal period of three months prescribed under Section 107 of the CGST Act, 2017. However, I find that as per the provisions of Section 107(4) of the CGST Act, 2017 the delay in filing the appeal is condonable only for a further period of one month provided that the *appellant* was prevented by sufficient cause from presenting the appeal is shown. In the present matter the *impugned order* is of 10.06.22 (*received on 16.06.22 by appellant*) and appeal is filed on 21.09.22, thus there is delay of 06 days (Approx.) i.e. delay of less than one month.

In view of above provisions and by considering the COD application of the *appellant* in the instant matter, I am inclined to



condone the delay of filing of appeal. Therefore, I find that the present appeal is considered to be filed within stipulated time limit. Accordingly, I am proceeded to decide the case.

7. I have carefully gone through the facts of the case available on records and submissions made by the *appellant* in the appeal memo. The *appellant* is not disputing about the payment of the GST made by them for the period from April 2019 to December 2019 along with interest on net tax liability basis. However, the *appellant* has mainly challenged the imposition of penalty under Section 74 of the CGST Act, 2017 & GGST Act, 2017 (herein after referred to as the 'CGST Act, 2017 / GGST Act, 2017' collectively as the 'GST Acts, 2017'); Section 20 of the IGST Act read with Section 74 of the CGST Act, 2017 in the present appeal proceedings. Further, the *appellant* has also contended that they are liable for interest under Section 50 of the CGST Act, 2017 on such delayed payment of tax which is debited from Electronic Cash ledger only; accordingly, they challenged the demand of interest on entire/gross tax liability in the present appeal proceedings.

8. The *impugned order* has been passed by taking into consideration the allegation in the show cause notice of evasion of tax by the *appellant*, which they allegedly collected but not deposited to the Government exchequer. The *appellant* has contended that the present case is only pertains to delayed payment of GST, which was paid by the *Appellant* on its own, therefore Section 74 of the GST Acts, 2017 is not applicable. The *appellant* has contended that the Returns from Oct.'18 to March'19 were also filed belatedly with requisite late fee even though no inquiry was initiated by the department, therefore, for the period from April'19 to December'19 even if the department had not conducted inquiry/verification, they would have filed the pending returns along with interest and late fee also. Further, the *appellant* has also contended that the information/details provided by them in the returns are exactly matches with their books of accounts as they have provided the correct information.

9.1 For sake of elucidation, the meaning of expression '*suppression*' given in Explanation 2 of Section 74 of the GST Acts, 2017 is reproduced as under :-

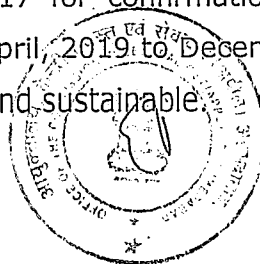


“For the purposes of this Act, the expression “suppression” shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.”

9.2 The first part of the Explanation 2 of Section 74 of the GST Acts, 2017 refers to non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under the Act or the rules made thereunder. This part pertains to non-declaration of facts or information in return etc. furnished under the GST Acts, 2017 or rules made thereunder. There is no allegation in the show cause notice or findings in the *impugned order* that the *appellant* has not declared facts or information in the returns etc. furnished under the GST Acts, 2017. In fact, the present case pertains to non-furnishing of returns rather than non-declaration of facts or information in returns furnished. It is on record that the enquiry against the *appellant* was initiated for non-filing of GSTR-1 M and GSTR3B for the period from April 2019 to December 2019 and for non-payment of GST to Government exchequer during that period. Once the returns were furnished on self-assessment basis, no discrepancy or short payment / non payment of tax has been noticed by the department. On the contrary, GST liability has been considered in the show cause notice as well as in the *impugned order* what has been self-assessed and already paid by the *appellant*.

9.3 The second part of the Explanation 2 of Section 74 of the GST Acts, 2017 refers to failure to furnish any information on being asked for, in writing, by the proper officer. In the present case, the *appellant* had submitted the required documents (GSTR 2A reconciliation summary, Sales Ledger, Copies of Challan for payment of tax and interest, GSTR 1M, GSTR 3B) for the period from April'2019 to December'2019 to the officers of DGGI, AZU in response to their visit of dated 09.01.2020 at the *appellant's* principal place of business place.

9.4 Therefore, taking all these peculiar facts of the case into consideration, I am of the view that the present one is not a case of '*suppression of facts*' much less '*to evade tax*', therefore invocation of Section 74 of the GST Acts, 2017 for confirmation of demand of GST already paid through returns for April, 2019 to December, 2019 filed by the *appellant*, is not found justifiable and sustainable.



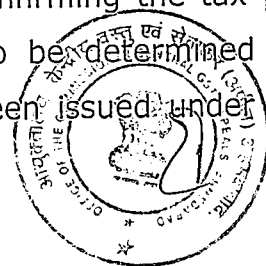
9.5 I, however, find that the demand should have been raised under Section 73(1) of the CGST Act, 2017. I, therefore, in terms of Section 75(2) of the CGST Act, 2017, hold that the proper officer shall re-determine the tax payable by the *appellant* by deeming the notice have been issued under Section 73(1) in accordance with the provisions of sub-section (2) of Section 75 of the said Act and within the time limit specified under Section 75(3). Relevant provision of Section 75(2) is reproduced as under :

SECTION 75. General provisions relating to determination of tax. –

(2) Where any Appellate Authority or Appellate Tribunal or court concludes that the notice issued under sub-section (1) of section 74 is not sustainable for the reason that the charges of fraud or any wilful misstatement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the proper officer shall determine the tax payable by such person, deeming as if the notice were issued under sub-section (1) of section 73.

9.6 This provision was further clarified by the CBIC vide Circular No. 185/17/2022-GST dated 27.12.2022, wherein it was stated that where the show cause notice has been issued by the proper officer to a noticee under sub-section (1) of Section 74 of the CGST Act, 2017 for demand of tax not paid/short paid or erroneous refund or input tax credit wrongly availed or utilized, the appellate authority or appellate tribunal or the court concludes that the said notice is not sustainable under sub-section (1) of Section 74 of the CGST Act, 2017 for the reason that the charges of fraud or any willful misstatement or suppression of facts to evade tax have not been established against the noticee and directs the proper officer to re-determine the amount of tax payable by the noticee, deeming the notice to have been issued under sub-section (1) of the Section 73 of the CGST Act, 2017 in accordance with the provisions of sub-section (2) of the Section 75 of the CGST Act, 2017.

9.7 Thus, in terms of Section 75(2) of the CGST Act, 2017 and CBIC's above clarification, the *impugned order* confirming the tax payable by the *appellant* under Section 74(1), needs to be determined by the proper officer by deeming, as if the SCN has been issued under Section 73(1) of the CGST Act, 2017.



10. Further, as per proviso to Section 50 of the GST Acts, 2017, the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of Section 39 shall be payable on that portion of the tax which is paid by debiting the electronic cash ledger. The *appellant* has accordingly paid interest on delayed payment of GST for April, 2019 to December, 2019. However, I find that in the *impugned order*, interest has been ordered to be charged and recovered on gross liability of GST on the ground that the proviso to Section 50 is not applicable as returns for April, 2019 to December, 2019 have been furnished after commencement of proceedings under section 73 and 74 of the GST Acts, 2017. As already held, section 74 of the GST Acts, 2017 is not applicable in the present case and as the *impugned order* confirming the tax payable by the *appellant* under Section 74(1) needs to be re-determined by the proper officer, by deeming as if the SCN has been issued under Section 73(1) of the CGST Act, 2017, I, therefore, find that the demand of interest on gross tax liability also needs to be re-determined.

11. Further, it is also observed that penalty has been imposed under Section 74 on the *appellant*. As the *impugned order* confirming the tax payable by the *appellant* under Section 74(1) needs to be re-determined by the proper officer, by deeming as if the SCN has been issued under Section 73(1) of the CGST Act, 2017, I, therefore, find that the imposition of penalty also needs to be re-determined in terms of Section 73 of the CGST Act, 2017.

12. In view of above discussions and findings, the impugned O-I-O is set aside and sent back to the *adjudicating authority* for re-determination of tax, interest and penalty.

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

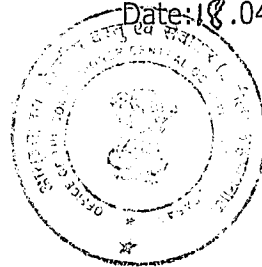
The appeal filed by the *appellant* stands disposed of in above terms.

(Mihir Rayka)

Additional Commissioner (Appeals)

Date: 18.04.2023

Attested
(Dilip Jadav)
Superintendent (Appeals)
Central Tax, Ahmedabad



By R.P.A.D.

To,

M/s. Shaan Group

(Legal Name - Sonal Sadruddinbhai Hudda),

B-10, Al Fatima Apartment, Opp. Royal Akbar Tower,

Sarkhej Road, Ahmedabad 382 210

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 Dy./Asstt. Commr., CGST & C. Ex, Division-VIII, Ahmedabad South.
5. The Superintendent (Systems), CGST Appeals, Ahmedabad.
6. Guard File. / P.A. File

