



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, अम्बावाडी अहमदाबाद ३८००१५.

CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015

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टेलीफैक्स 07926305136



DIN- 20240164SW000081817E

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/3460/2023 -APPEAL / 863 - 869

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC- 211 /2023-24**

दिनांक **Date :23.01.2024** जारी करने की तारीख Date of Issue : 29.01.2024

श्री आदेश कुमार जैन संयुक्त आयुक्त (अपील) द्वारा पारित

Passed by Shri Adesh Kumar Jain, Joint Commissioner (Appeals)

ग Arising out of Order-in-Original No. MP/332/DC/Div-IV/22-23 dated 24.03.2023 issued by The Deputy Commissioner, CGST Div-IV, Ahmedabad South.

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

Appellant	Respondent
M/s Balkrishna Textiles Pvt. Ltd., Sr.No.267,263,264,268, Bombay Highway, Narol, Ahmedabad, Gujarat, 382405	The Deputy Commissioner, CGST Div-IV, Ahmedabad South

(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) <u>Full amount of Tax, Interest, Fine, Fee and Penalty</u> arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to <u>twenty five per cent</u> 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. Balkrishna Textiles Pvt. Ltd, Sr. No. 267,263,264,268, Bombay Highway, Narol, Ahmedabad, Gujarat – 382405 (hereinafter referred as 'Appellant') has filed the appeal against Order-in-Original No. MP/332/DC/Div-IV/22-23 dated 24.03.2023 (hereinafter referred as 'Impugned Order') passed by the Deputy Commissioner, CGST & C.EX., Division – IV, Ahmedabad South (hereinafter referred as 'Adjudicating Authority').

2(i). The appellant holding GSTIN GSTIN-24MBCB5213GIZ9 has fled TRAN-1 under Section 140 of the CGST Act, 2017 and has taken transitional credit of Central Taxes amounting to Rs. 14,22,476/- in their electronic Credit ledger as Cenvat Credit Carried forward under Section 140(3), 140(4)(b) and 140(6) and 140(7) of the CGST Act, 2017 [Entry 7A in table 7(a) of Tran-1]. The issue has been raised as procedural para by the CGST Audit Commissionerate Ahmedabad. In order to ascertain the admissibility and eligibility of their TRAN-I claim, the appellant was requested vide letters dated 08.12.2021, 22.12.2021, 02.02.2022, 01.03.2022 and DRC O1A dated 23.02.2022 to submit relevant documents in support of their TRAN-I credit claim. The appellant had only submitted stock registers and copy of some invoices vide letter dated 25.02.2022. However, in the stock registers submitted by them, the details like invoice number/ invoice date has not been mentioned. Therefore, vide letter dated 01.03.2022, the appellant was requested to submit the revised stock registers by including the details of invoices (invoice number and date). In reply, the appellant vide letter dated 04.03.2022 has requested to give them 02 weeks time for submission of the required documents. The 02 weeks time has elapsed but till date the said appellant has not submitted any reply or documents required for the verification of admissibility of the credit claimed by them via TRAN-1. Further, the appellant was also issued DRC-O1A dated 23.02.2022 requesting them for reversal of credit of Rs. 14,22,476/- taken under table 7(a) of TRAN-1 form. The appellant has neither paid the said amount nor submitted documents required for the verification of said amount.

2(ii). As the appellant has failed to submit the required documents for the verification of their Tran-1 credit claim, therefore, in absence of verification of admissibility of the transitional credit availed by the said taxpayer, it appears that the hole of the transitional credit amounting to Rs. 14,22,476/- availed in their electronic Credit ledger, availed as per Entry 7A in table 7(a) of Tran-I is not admissible and same requires to be recovered



from them under the provisions of Section 73(1) of the CGST Act, 2017 read with Rule 121 of the CGST Rules, 2017 along with applicable interest under Section 50 of the CGST Act, 2017

3. Accordingly a Show Cause Notice dated 07.04.2022 was issued to the appellant. Thereafter, the adjudicating authority vide impugned order dated 24.03.2023 has passed order and confirm the demand of Rs.14,22,476/- under Section 73(9) of the CGST Act,2017 and impose a penalty of Rs. 1,42,248/- under Section 73(9) of the CGST Act; interest under Section 50(3) of the CGST Act; penalty of Rs. 14,22,476/- under Section 122(1) (xvii) of the CGST Act 2017 on the following grounds:

- *that the said taxpayer had submitted stock registers and copy of some invoices vide letter dated 25.02.2022. However, in the stock registers submitted by them, the details like invoice number/ invoice date has not been mentioned. In the absence of same, it is not possible to correlate the inputs lying in their stock with the corresponding invoices. Therefore, vide letter dated 01.03.2022 issued by the Jurisdictional Range Superintendent, the said taxpayer was requested to submit the revised stock registers by including the details of invoices (invoice number and date). In reply, the said taxpayer vide letter dated 04.03.2022 had requested to give them 02 weeks time for submission of the required documents. However, they had not submitted any documents and also not sought any additional time for submission of documents. Further, the said taxpayer was also issued DRC-OIA dated 23.02.2022 requesting them for reversal of credit of Rs. 14,22,476/- taken under table 7(a) of TRAN-1 form. Even then, the said taxpayer has neither paid the said amount nor submitted documents required for the verification of said amount. Therefore, in transitional credit availed by them could not be verified;*
- *the said taxpayer had not submitted requisite documents for verification of the transitional credit availed by them. In order to ascertain the admissibility of credit mentioned in the Tran-1, the documents submitted by the said taxpayer to this office vide letter dated 13.05.2022 were sent for verification to the Jurisdictional Range Superintendent on 14.03.2023, who vide letter issued from F.No. AR-II/Div-IV/Tm-1/2018-19 dated 16.03.2023 has submitted the verification report regarding the eligibility/correctness of credit availed in Tran-1. The relevant portion of the verification report submitted is reproduced hereunder:*



"as per the stock register, invoices submitted by the said taxpayer, it appears that the goods held in their stock on appointed day were procured on payment of VAT whereas they have availed credit of Rs. 14,22,476/- in entry 7(A) of table 7(a) as Central Taxes, which is not proper and eligible; as per stock register, they have claimed that goods were procured on payment of excise amount, however, as per invoices no excise duty had been paid, goods were procured on payment of VAT only; the said taxpayer had not claimed any credit for state taxes (SGST) paid by them on the inputs held in their stock on 30.06.2017; therefore said taxpayer has contravened the provisions of Section 140 of CGST Act, 2017 and the transitional credit of Rs. 14,22,476/- availed by them as Central Taxes is not eligible and proper;

- As per ITC ledger, it is found the said taxpayer has availed and also utilized the ITC credit. The Central Tax credit of Rs. 2,71,675/- utilized on 30.03.2018 and remaining credit of Rs. 11,50,801/- utilized on 11.03.2019. Thus, the taxpayer has availed and subsequently;

As per ITC ledger, it is found the said taxpayer has availed and also utilized the ITC credit. The Central Tax credit of Rs. 2,71,675/- utilized on 30.03.2018 and remaining credit of Rs. 11,50,801/- utilized on 11.03.2019. Thus, the taxpayer has made wrong submission that the credit has only been availed and not utilized. The applicable interest may be demanded from the taxpayer under Section 50(3) of the CGST Act, 2017

- that the said taxpayer has contravened the provisions of Section 122 (2)(a) of the CGST Act, 2017 and is liable to penalty of ten thousand rupees or ten per cent. of the tax due from such person, whichever is higher. However, as discussed supra, the said taxpayer is held liable to penalty amounting to 10 per cent. of the ITC wrongly availed and utilized under Section 73(9) of the CGST Act 2017, I refrain from imposing penalty under Section 122(2)(a) of the CGST Act, 2017;
- It is on record that the said taxpayer had requested vide letter dated 04.03.2022 to give them 02 weeks time for submission of the required documents. However, they had not submitted any documents and also not sought any additional time for submission of documents. Further, the said taxpayer was also issued DRCO1A dated 23.02.2022 requesting them for reversal of credit of Rs. 14,22,476/- taken under table 7(a) of TRAN-1 form. Even then, the said taxpayer has neither paid the said amount nor submitted documents required for the verification of

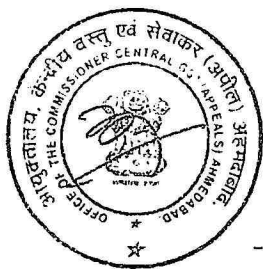


said ITC amount. Therefore, the transitional credit availed by them could not be verified and subject SCN was issued to them on 07.04.2022.

- The penalty under Section 122(1)(xvii) of the CGST Act, 2017 had been proposed. The said taxpayer vide reply letter dated 13.05.2022 submitted they have claimed that the ITC of Rs. 14,22,476/- lawfully and same is admissible. Later on, vide letter dated 17.03.2023, they have submitted that they are willing to reverse the credit availed by them. Thus, it appears that the said taxpayer has always kept of changing its stand and even made false submission with malafide intention.

4. Being aggrieved with the impugned order the appellant has filed the present appeal on 11.09.2023 and additional submission on 09.01.2024 wherein stated that –

- That a worksheet with related invoices was submitted on 25.02.2022. Since, the matter was around 5 years old and in the absence of the earlier employees, it was taking quite a long time to get hold of the documents and make the detailed worksheet. However, the appellant submitted the detailed worksheet along with related invoices evidencing the basis of the claim of transitional credit of eligible duties in respect of inputs held in existing stock in hand as on 30.06.2017 through FORM TRAN-1 amounting to Rs.14,22,476/-, pertaining to inputs, semi-finished goods and finished goods;
- The appellant submitted a worksheet detailing the invoices relating to stock on which credit has been availed unit wise, along with GST annual return GSTR9 and GST audit report GSTR-9C for the period 2017-18 to establish due disclosures made of said availed credit. Thus, it cannot be said that there was non-submission of documents;
- there cannot be any malafide intention to avail any ineligible input tax credit through TRAN1. Since, the period and related documents pertained to a period around 5 years old, it demanded a lot more time and efforts than thought for. This being a genuine reason of time taken to submit requested documents, thus, there was no malafide intention, therefore, the levy of penalty under Section 122(1) and 122(2)(a) of the CGST Act, 2017 is unjustified;
- The appellant had availed the credit which was lawfully available and therefore, there arise no question of repayment of availed credit. In order to prove the same the appellant submitted detailed worksheet, invoices



and other supporting documents. Therefore the demand should be dropped on this ground itself;

- With respect to levy of interest, the appellant would like to place reliance on the Section 111 of the Finance Act, 2022 which reads as under which amends the Section 50(3) ibid retrospectively with effect from 1st July 2017 and the decisions taken in the GST Council in its 31st Meeting, wherein the GST Council gave in principle approval to the following amendment of Section 50 of the CGST Act to provide that i.e. interest would be leviable only on the amount payable through the electronic cash ledger. In the present case the appellant has got continuous balance of Input Tax Credit in our electronic Credit Ledger. It is to submit that the interest should not be demanded on reversal made by us, as there is no financial benefit of availment of excess ITC to the appellant and therefore no revenue loss to the exchequer. Hence, it is unfair to demand interest for the period when the appellant had sufficient balance in his ITC ledger;
- They have refer the judgement of Madras High Court in *M/s Aathi Hotel v. Assistant Commissioner, 2022 (1) TMI 1213 - MADRAS HIGH COURT* and f *M/s Commercial Steel Engineering Corpn. vs. State of Bihar 2019 (7) TMI 1452 - PATNA HIGH COURT*;
- The appellant respectfully requested more time since the documents were over 5 years old and due to change of staff, it was difficult to accumulate records. However, the appellant submitted a worksheet with invoices dated 25.02.2022 and requested for more time for making required submission. The appellant has bonafide intention and therefore had submitted all details based on which the said credit had been availed. Considering the same, the said penalty cannot be imposed and shall be dropped right away;
- there was always balance in the electronic ledger for the most part of the period, therefore the appellant agree to pay the interest liability only to the extent of shortfall if any in the ledger balance below the alleged amount;
- they took transitional credit of Rs. 14,22,476/- of Central Taxes in the electronic credit ledger relying on the provisions of Section 140(3) of the CGST Act, 2017;
- that it is mistake filing the tran-1 return, as the entire transitional input tax credit has been taken as Central Tax, however factually the



transitional input tax credit should have been show as CGST amounting to Rs. 4,68,879/- and SGST amounting to Rs. 9,52,596/-;

- *that they have handed the evidences on the basis of which Transitional input tax credit was claimed. We wish to cross examine the concerned superintendent to bring the facts on record. Since, the facts are not coming out in the order in original before levying penalty for non-submission of documents. Thus, such penalty for non-submission of documents should not be imposed.*

In view of the appellant prayed to allow the appeal and set aside the order in the light of settled principle of law.

Personal Hearing:

5. Personal Hearing in the matter was fixed/held on 14.12.2023, 20.12.2023 and 09.01.2024 wherein Mr. Gunjan Shah, C.A., appeared on behalf of the 'Appellant' as authorized representative. During P.H. he has submitted that appeal is filed within 04 months of receipt of letter, therefore it is requested to condone delay of 27 days. He further submitted that order has not been uploaded on system not even today therefore to file online appeal, several communication has been made with GSTN and Range Office/Division office. As regards the ITC taken under wrong head Rs. 9,52,596/-, it is substantial benefit and should not be levied on procedural ground. As regards Rs. 4,69,879/- they have submitted documents to Range Office but not considered. In view of above and details given in appeal memorandum, requested to allow appeal.

Discussion and Findings :

6. I have carefully gone through the facts of the case available on records, submissions made by the 'Appellant' in the Appeals Memorandum as well as through additional submission. The issue has been raised as procedural para by the CGST Audit Commissionerate Ahmedabad. The main issue to be decided in the instant case is (i) whether the appeal has been filed within the prescribed time- limit and (ii) whether the 'Appellant' had availed the Transitional Input Tax Credit of Central Taxes amounting to Rs. 14,22,476/- in their electronic Credit ledger as Cenvat Credit Carried forward under Section 140(3), 140(4)(b) and 140(6) and 140(7) of the CGST Act, 2017 [Entry 7A in table 7(a) of Tran-1] is legal and proper.

7. In the instant matter the present appeal is filed by appellant on 11.09.2023 against the Order-in-Original dated 24.03.2023. Further, as informed by appellant in APL-01 that order appealed against is



communicated to them on 19.05.2023 through mail. Therefore, I find that the present appeal is filed by delay from the normal period prescribed under Section 107(1) of the CGST Act, 2017. Further, looking to the provisions of condonation of delay of filing of appeal for a further period of one month as per provisions of sub section (4) of Section 107 of the CGST Act, 2017 the last date for filing of appeal comes on 19.09.2023, whereas the present appeal is filed on 11.09.2023. Accordingly, it has been considered that present appeal is filed in time. Accordingly, I am proceeded to decide the case.

8(i). The appellant mainly contended that that they have availed the transitional credit of Rs. 14,22,476/- (Central Tax) on the basis of held in stock and inputs contained in semi-finished or finished goods held in stock in hand and has submitted the supporting documents and therefore, the case is required to be dropped. However in the instant case it is observed that the appellant had submitted stock registers and copy of some invoices vide letter dated 25.02.2022. However, in the stock registers submitted by them, the details like invoice number/ invoice date has not been mentioned.

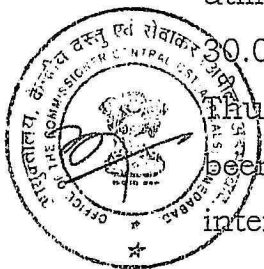
In the absence of same, it is not possible to correlate the inputs lying in their stock with the corresponding invoices. Thereafter, vide letter dated 03.03.2022 issued by the Jurisdictional Range Superintendent, the appellant was requested to submit the revised stock registers by including the details of invoices (invoice number and date). In reply, the appellant vide letter dated 04.03.2022 had requested to give them 02 weeks time for submission of the required documents. However, they had not submitted any documents and also not sought any additional time for submission of documents. Further, the appellant was also issued DRC-OIA dated 23.02.2022 requesting them for reversal of credit of Rs. 14,22,476/- taken under table 7(a) of TRAN-1 form. Even then, the appellant has neither paid the said amount nor submitted documents required for the verification of said amount. Therefore, in transitional credit availed by them could not be verified.

8(ii). In order to ascertain the admissibility of credit mentioned in the Tran-1, the documents submitted by the said taxpayer to this office vide letter dated 13.05.2022 were sent for verification to the Jurisdictional Range Superintendent on 14.03.2023. The Jurisdictional Range Superintendent vide letter issued from F.No. AR-II/Div-IV/Tm-1/2018-19 dated 16.03.2023 has submitted that "*as per the stock register, invoices submitted by the appellant, it appears that the goods held in their stock on appointed day were*



procured on payment of VAT whereas they have availed credit of Rs. 14,22,476/- in entry 7(A) of table 7(a) as Central Taxes, which is not proper and eligible; as per stock register, they have claimed that goods were procured on payment of excise amount, however, as per invoices no excise duty had been paid, goods were procured on payment of VAT only; the said taxpayer had not claimed any credit for state taxes (SGST) paid by them on the inputs held in their stock on 30.06.2017". Therefore it appears that the appellant has contravened the provisions of Section 140 of CGST Act, 2017 and the transitional credit of Rs. 14,22,476/- availed by them as Central Taxes is not eligible and proper. Further, it is observed that the appellant vide letter dated 17.03.2023 has changed its stand and submitted that they will reverse the said transitional credit of Rs. 14,22,476, however they had not reversed the said amount. Thus, it appears that the appellant had made false submission with malafide intention.

9. Further the appellant have also made contention that they have only availed the transitional credit and not utilized it, therefore, interest cannot be demanded under Section 50 of the CGST Act, 2017. In this regard it is observed by the Jurisdictional Range Superintendent verification report dated 16.3.2023 that as per ITC ledger, the appellant has availed and also utilized the ITC credit. The Central Tax credit of Rs. 2,71,675/- utilized on 30.03.2018 and remaining credit of Rs. 11,50,801/- utilized on 11.03.2019. Thus, the appellant has made wrong submission that the credit has only been availed and not utilized. In view of the above the appellant is liable for interest under Section 50(3) of the CGST Act, 2017.



10(i). The appellant also raised objections regarding proposing penalty under Section 73(9) and 122(1)(xvii) of the CGST Act, 2017 and claimed that they had only sought time for submission of documents and had never denied to submit any document. It is also claimed that they had vide letter dated 04.03.2022 has submitted the worksheet containing the details of invoices on the basis of which TRAN-1 credit had been claimed before issuance of SCN. In this regard it is observed that the appellant had submitted stock registers and copy of some invoices vide letter dated 25.02.2022. However, in the stock registers submitted by them, the details like invoice number/ invoice date has not been mentioned. Further vide letter dated 01.03.2022 issued by the Jurisdictional Range Superintendent, the appellant was requested to submit the revised stock registers by including the details of invoices (invoice number and date). In reply, the appellant vide letter dated 04.03.2022 had requested to give them 02 weeks

time for submission of the required documents. In order to ascertain the admissibility of credit mentioned in the Tran-1, the documents submitted by the said taxpayer to this office vide letter dated 13.05.2022 were sent for verification to the Jurisdictional Range Superintendent on 14.03.2023, who vide letter issued from F.No. AR-II/Div-IV/Tm-1/2018-19 dated 16.03.2023 has submitted that *as per the stock register, invoices submitted by the appellant, it appears that the goods held in their stock on appointed day were procured on payment of VAT whereas they have availed credit of Rs. 14,22,476/- in entry 7(A) of table 7(a) as Central Taxes, which is not proper and eligible; as per stock register, they have claimed that goods were procured on payment of excise amount, however, as per invoices no excise duty had been paid, goods were procured on payment of VAT only; the said taxpayer had not claimed any credit for state taxes (SGST) paid by them on the inputs held in their stock on 30.06.2017.* Therefore it appears that the appellant has contravened the provisions of Section 140 of CGST Act, 2017 and the transitional credit of Rs. 14,22,476/- availed by them as Central Taxes is not eligible and proper. Further, it is observed that the appellant vide letter dated 17.03.2023 has changed its stand and submitted that they will reverse the said transitional credit of Rs. 14,22,476/-, however they had not reversed the said amount. Thus, it appears that the appellant always kept of changing its stand and even made false submission with malafide intention. In view of the above the it observed that the appellant is liable for penalty under 73(9) and 122(1)(xvii) of the CGST Act, 2017.

10(ii). However, as per Section 75(13) of the CGST Act, 2017 read with Section 75(13) of GGST Act, 2017 – General provisions relating to determination of tax as under –

“Section 75(13) :- Where any penalty is imposed under section 73 or section 74, no penalty for the same act or omission shall be imposed on the same person under any other provisions of this Act-“.

In this regard, I uphold the penalty under Section 122(1)(xvii) of CGST Act, 2017 and hold that no penalty under Section 73(9) of CGST Act, 2017 can be imposed in terms of Section 75(13) of the CGST Act, 2017 read with similar provision under Section 75(13) of SGST Act,2017.

11. Further the appellant has placed reliance on the decision of the Hon'ble Madras High Court in the case of M/s Aathi Hotel v. Assistant Commissioner, 2022 (1) TMI 1213 - MADRAS HIGH COURT where the court had allowed the writ petition filed by the assessee challenging the levy of

interest and penalty on mere improper transition of credit, which was subsequently reversed before utilization of such credit. They have also relied on the decision of the Hon'ble Patna High Court in the case of MI/s Commercial Steel Engineering Corpn. vs. State of Bihar 2019 (7) TMI 1452 - PATNA HIGH COURT where it was held that wrongly reflected transitional credit in an electronic ledger on its own is not sufficient to draw penal proceedings until the same or any portion thereof, is put to use so as to become recoverable. However, in the instant case the appellant has availed and subsequently utilized the Central Tax ITC credit of Rs. 14,22,476/-, hence the said two decisions are not squarely related to the present case and the appellant is liable to pay interest and penalty for wrong availment and utilization of Central Tax ITC of Rs. 14,22,476/-.

12. In view of the above discussions, I do not find any force in the contentions of the *Appellant*. Accordingly, I find that the *impugned order* passed by the *Adjudicating Authority* is legal and proper. Accordingly, I reject the appeal filed by the *Appellant*.

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.

Adesh Kumar Jain
23/01/2024
(Adesh Kumar Jain)

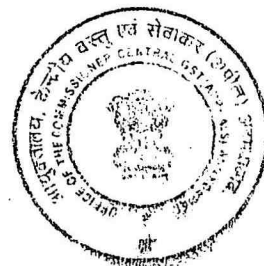
Joint Commissioner (Appeals)

Date: 23.01.2024

Attested

Sandheer Kumar
23/01/24
(Sandheer Kumar)
Superintendent (Appeals)

By R.P.A.D.



To,
M/s. Balkrishna Textiles Pvt. Ltd,
Sr. No. 267,263,264,268,
Bombay Highway, Narol,
Ahmedabad, Gujarat - 382405.

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 Commissioner, CGST, Division-IV, Ahmedabad South.
5. The Deputy Commissioner RRA), CGST, Ahmedabad South.
6. The Superintendent (Systems), CGST Appeals, Ahmedabad.
7. Guard File.
8. P.A. File.

