



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- 20240264SW0000992244

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/3083/2023 -APPEAL 1848-53ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-CGST-001-APP-JC- 221/2023-24**दिनांक Date : **20.02.2024** जारी करने की तारीख Date of Issue : 23.02.2024

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. CGST-VI/DEM-02/GST/ADANI WILLMAR/AC/DAP/2023-24 dated 08.05.2023 issued by The Assistant Commissioner, CGST & CX, Div-VI, Ahmedabad South.

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

Appellant	Respondents
M/s Adani Wilmar Limited, Fortune House, Navrangpura, Ahmedabad-380009	The Assistant Commissioner, CGST & CX, Div-VI, 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) <b>Full amount of Tax, Interest, Fine, Fee and Penalty</b> arising from the impugned order, as is admitted/accepted by the appellant, and (ii) A sum equal to <b>twenty five per cent</b> 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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> 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 <a href="http://www.cbic.gov.in">www.cbic.gov.in</a> .



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

**M/s. Adani Wilmar Limited, Fortune House, Navrangpura, Ahmedabad 380 009** (hereinafter referred as '*Appellant*') has filed the appeal against Order-in-Original No. CGST-VI/Dem-02/GST/Adani Willmar/AC/DAP/2023-24 dated 08.05.2023 (hereinafter referred as '*Impugned Order*') passed by the Assistant Commissioner, CGST, Division - VI, Ahmedabad South (hereinafter referred as '*Adjudicating Authority*').

2. Briefly stated the facts of the case is that the '*Appellant*' is holding GST Registration - GSTIN No.24AABCA8056G1ZV has filed the present appeal on 14.08.2023. The appellant is engaged in manufacturing and trading of refined oil, oleo Chemicals, Pulses etc. During the audit conducted by the CGST Rajkot officials, it was observed that the appellant have carried forward the balance of Education Cess, SB Cess, KK Cess to the tune of Rs.12,12,423/- to their Tran-1. The balances of Cenvat credit of aforesaid Cesses are not eligible input credit for purpose of carrying out in Tran-1. The appellant reversed the wrongly availed credit amounting to Rs.12,12,423/- vide DRC-03 dated 12.03.2019. However, did not agree to pay applicable interest and penalty.

Further, it was also observed that they had availed cenvat credit on the basis of challans dated 28.07.2017 in respect of service tax paid under RCM on ITA and Manpower Recruitment Agency to the tune of Rs.9,70,765/- (Rs.2,99,711/- + Rs. 6,71,054/-) for the month of June 2017 which was allowed in terms of Circular No.207/5/2017-Service Tax dated 28.09.2017 according to which credit in respect of service tax for June 2017 paid under RCM by 5<sup>th</sup>/6<sup>th</sup> July 2017 can be transitioned by filing revised ST-3 Return. In the present case, the appellant made payment of Service Tax for the month of June'2017 after 5<sup>th</sup>/6<sup>th</sup> July'2017, therefore the credit of Rs.9,70,765 transitioned through TRAN-1 is not correct and required to be recovered along with interest and penalty from them. The appellant reversed the credit amount of Rs.9,70,765/- vide form GST DRC-03 dated 12.03.2019, however declined to pay the interest and penalty.

4. Accordingly, show cause notice dated 15.12.2021 was issued to the appellant asking them as to why;-

- (i) The credit of (1) Education Cess, SB Cess, KK Cess to the tune of Rs.12,12,423 and (2) Service Tax paid under RCM amounting to Rs.9,70,765/- should not be demanded and recovered from them, under the provisions of Rule 121 of the CGST Rules, 2017 read with Section 74(1) of the CGST Act, 2017.

- (ii) The reversed amount of Rs.21,83,188/- (Edu Cess, SB Cess, KK Cess – Rs.12,12,423 + Service Tax paid under RCM – Rs.9,70,765/-) paid under Form GST-DRC 03 dated 12.03.2019 should not be appropriated against their outstanding demand as mentioned above.
- (iii) Interest should not be charged and recovered from them under the provisions of Section 50 of the CGST Act; and
- (iv) Penalty should not be imposed on them under the provisions of Section 74(1) of the CGST Act, 2017.

5. The adjudicating authority confirmed the demand of Rs.21,83,188/- and appropriated the same which was reversed by the appellant vide DRC-03 dated 12.03.2019 and levied interest at applicable rate under 50 of the CGST Act, 2017 and imposed equal amount of penalty under Section 74(1) of the CGST Act, 2017 on the following grounds:-

- (i) that the appellant carried forward the ineligible credit of Ed.Cess, SB Cess, KK Cess amounting to Rs.12,12,423/- which were ineligible credit as per Explanation 1 and Explanation 2 to Section 140 of the CGST Act, 2017 as they were unlisted in the said explanations.
- (ii) that as per Circular No.207/5/2017-ST dated 28.09.2017, only those Service Tax payment for the month of June'2017, credit can be availed where the payment was made by 5<sup>th</sup>/6<sup>th</sup> July'2017 and in the present case the appellant paid the tax under RCM amounting to Rs.9,70,765/- beyond the time limit mentioned in the Circular dated 28.09.2017, which is in contravention to the Circular referred above.

6. Being aggrieved with the impugned order, the appellant preferred appeal on 14.08.2023 on the following grounds:-

- (i) The Respondent has erred in law while deciding in the impugned order that Ed.Cess, SHE Cess and KKC does' nt form part of CENVAT credit referred to in subsection (1) of Section 140 of the ACT; that Explanation 3 to Section 140 did not have any bearing over the provisions of sub-section(1) of Section 140 of the Act.
- (ii) The respondent failed to appreciate that the credit of Rs.9,70,765/- was very well incorporated in the returns by way of revision carried out as per the provisions of the erstwhile law.
- (iii) Had not appreciated jurisprudence which prevails at all times that the provisions appearing on the date of the action shall be taken into cognizance. The provisions appearing in the ACT as on the date on which Form TRAN-1

was filed by the appellant were very much complied with and existed nothing in the Act to deprive the benefit of transition of KKC, Ed.Cess and SHE Cess.

(iv) The amendments of Section 140 cannot be made retrospectively. The retrospective amendments made in Section 140 cannot alter the position concluded by the appellant as well as GSTN as per the prevalent statutory provisions.

(v) The facts before the adjudicating authority were revenue neutral and thus no coercive actions under Section 74 of the Act were required to be carried out.; that in case the credit was not allowed to be transitioned to GST regime, the same ought to have been refunded to the appellant.

(vi) The notice issued to the appellant is illegal and improper, as it has been issued under Section 74 of the Act, despite of no suppression on part of the appellant; the carried forward through TRAN-1 were communicated to the GSTN as well as jurisdictional office; No DRC-01 was issued as summary to Notice as required under provisions to Rule 142 of the CGST Rules, 2017.

(vii) That Section 74 are not applicable in case of reversal of the credits taken in Form Tran-1 when the credits were not utilized by the Appellant until reversal;

(viii) That no interest under Section 50 of the Act, can be demanded when the credit in dispute was not actually utilized by the appellant until reversal; the provisions of Section 74 is inapplicable to the credit taken under Section 140, and therefore equal amount of penalty cannot be imposed thereunder;

(ix) With the above submissions, the appellant has prayed to allow their appeal and to set aside the impugned order.

### **PERSONAL HEARING**

7. Personal hearing in the matter was held on 13.12.2023, wherein Shri Rahul Patel, CA appeared before me on behalf of the appellant as authorized representative. During the course of personal hearing it was submitted that Cess was reversed and since not utilized and balance till the date of reversal was maintained, so no interest and penalty is payable since reversed much before the issue of show cause notice in view of Section 73(b). Further, the O-I-O imposes penalty under section 74 which is not leviable, since no suppression or willful mis-statement.

8. As regards the credit of Rs.9,70,765/- of GTA taken on RCM in Service Tax, the said amount is paid on 28.07.2017 and the same was availed in ST-3 and then availed credit as per Section 140 of the CGST Act, 2017. As regards

the Circular No.207/5/2017-ST dated 20.09.2017, there is no restriction on date of payment. Since all the legal provision has been complied with, the demand confirmed by the Adjudicating Authority is without any legal basis and is arbitrary. In view of the above requested to allow their appeal.

### DISCUSSIONS AND FINDINGS

9. I have gone through the facts of the case, written submissions made by the 'appellant'. I find that 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 impugned order passed by the adjudicating authority is legal and proper.

10. First of all, I would like to take up the issue of filing the appeal and before deciding the issue of filing the appeal on merits, it is imperative that the statutory provisions be gone through, which are reproduced, below:

**SECTION 107. Appeals to Appellate Authority.** — (1) Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.

(2) .....

(3) .....

(4) The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a further period of one month.

11. I observe that in the instant case that as against the impugned order of dated 08.05.2023, the appeal has been filed on 14.08.2023 i.e. appeal filed within the normal period prescribed under Section 107(1) of the CGST Act, 2017. I find that the present appeal is well within the time limit and I proceed ahead to decide the case.

12. 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 availed the credit of (1) Central Excise/Service Tax, Education Cess, Secondary & Higher Education Cess and Krishi Kalyan Cess overall amounting to Rs. 12,12,423/- through TRAN-1 as transitional credit which has been detected by the Department while conducting audit of the



appellant; (2) The appellant had carried forward the credit of service tax paid under RCM for the month of June 2017 was allowed in terms of CircularNo.207/5/2017-Service Tax dated 28.09.2017 according to which credit in respect of service tax for June'2017 paid under RCM by 5<sup>th</sup>/6<sup>th</sup> July 2017 can be transitioned by filing revised ST-3 return and the appellant had made payment of Service Tax for the month of June 2017 was made after 5<sup>th</sup>/6<sup>th</sup> July'2017, therefore the credit of Rs.9,70,765/- transitioned through TRAN-1 is not correct. The appellant had reversed both the credits vide DRC-03 dated 12.03.2019. Accordingly, a SCN dated 15.12.2021 was issued to the appellant in this regard. Thereafter, the *adjudicating authority* vide *impugned order* has confirmed the demand of wrongly availed credit of Cesses and ITC wrongly availed both totaling to the tune of Rs.21,83,188/- under the provisions of Rule 121 of CGST Rules, 2017 read with Section 74(1) of the CGST Act, 2017 interest as applicable, under Section 50 and equal amount of penalty under Section 74 of the CGST Act, 2017.

13. Further, from the submissions of *appellant* I find that the *appellant* is mainly contending that the Section 140(1) refers to 'CENVAT Credit' carried forward in the return and the explanation to Chapter XX 'Transitional Provisions' states that the term 'CENVAT Credit' used in this chapter shall have the same meaning as assigned to them in the Central Excise Act, 1944 or the rules there under (i.e. CENVAT Credit Rules, 2004) ; that in view of said provisions, a registered person shall be eligible to carry forward the credit into GST regime. The *appellant* has accordingly contended in this appeal that on a co-joint reading of Section 140(1) and aforesaid Explanation, it is evident that any credit which qualifies as eligible CENVAT Credit under the CENVAT Credit Rules, 2004 and shown in the return filed under erstwhile regime, shall be carried forward into the GST regime.

14. I find that the *appellant* has further contended that vide CGST (Amendment) Act, 2018, explanation 3 was inserted with retrospective effect from 01.07.2017 that *inter-alia* clarified that "eligible duties and taxes" will not include Cess, not specified in Explanation 1 and 3 ; that the said amendment has not been notified by the Government and presently, not in operation. Accordingly, they had carried forward the CENVAT credit accumulated on account of Cesses through TRAN-1. In view of the same, the *appellant* has contended that they have correctly carried forward the credit of Cesses into GST regime



15. Since, the *appellant* has contended that the amendment that excluding Cess in "eligible duties and taxes" has not been notified by Government, I refer the relevant Explanation 3. The same is reproduced as under :

**Explanation 3.-** For removal of doubts, it is hereby clarified that the expression "eligible duties and taxes" excludes any cess which has not been specified in Explanation 1 or Explanation 2 and any cess which is collected as additional duty of customs under sub-section (1) of section 3 of the Customs Tariff Act, 1975 (51 of 1975).]

The Explanation 3 is inserted w.e.f. 01.07.2017 by s.28 of 'The Central Goods and Services Tax (Amendment) Act, 2018 (No. 31 of 2018)'. And the Government of India vide Notification No. 02/2019 – Central Tax dated 29.01.2019 appoints the 01.02.2019, as the date on which the provisions of the Central Goods and Services Tax (Amendment) Act, 2018 (31 of 2018), except clause (b) of section 8, section 17, section 18, clause (a) of section 20, sub-clause (i) of clause (b) and sub-clause (i) of clause (c) of section 28, shall come into force. In the present matter the SCN vide which demanded the wrongly availed Transitional Credit is issued on 15.12.2021. Accordingly, I do not find any force in the contention of the *appellant*. In view of foregoing, I am of the considerate view that in the present matter, as per Section 140 of the CGST Act, 2017 it is very much clear that transitional credit of Education Cess, Secondary & Higher Education Cess and Krishi Kalyan Cess under TRAN-1 is not admissible.



16. Now coming to the second issue that the *appellant* had carried forward the credit of service tax paid under RCM for the month of June 2017 was allowed in terms of Circular No. 207/5/2017-Service Tax dated 28.09.2017 according to which credit in respect of service tax for June'2017 paid under RCM by 5<sup>th</sup>/6<sup>th</sup> July 2017 can be transitioned by filing revised ST-3 return and the *appellant* had made payment of Service Tax for the month of June 2017 was made after 5<sup>th</sup>/6<sup>th</sup> July'2017, ie. on 28.07.2017, therefore the credit of Rs.9,70,765/- transitioned through TRAN-1 is not correct. In this regard, during the course of personal hearing, the authorized representative of the *appellant* stated that the said amount was paid on 28.07.2017 and they availed this credit in ST-3 and then availed the credit as per Section 140 which is admissible. Further, as per Circular No. 207/5/2017-ST dated 20.09.2017, based on which the audit objection has been raised, the *appellant* informed that as per the said circular there is no restriction on date of payment, thus they have complied with all legal provisions and the demand confirmed by the adjudicating authority is without any legal basis and is arbitrary.

7. I find it proper to go through the contents of the Circular No.207/5/2017-ST dated 28.09.2017 which is as under:-

*"2.0 Reflection of transitional credit arising out of payment of service tax on reverse charge basis after 30th June, 2017 and by 5th/6th July, 2017. 2.1 I am directed to refer to certain instances of assessees, who had chosen to wait till 5th/6th July, 2017 to make the payment of service tax on reverse charge basis, instead of paying the same by 30-6-2017, These cases would be ones where the service was received before 1-7-2017 and payment for the value of the service was also made before 1-7-2017. Since the input tax credit in cases of payment under reverse charge would be available only after payment of service tax, these assessees had doubts as to whether the details of credit should be included in the return in Form ST-3 or in Form GST IRAN-1.*

*2.2 The matter has been examined. In such cases, details of credit arising as a consequence of payment of service tax on reverse charge basis after 30th June, 2017 by 5th/6th July, 2017, the details should be indicated in Part I of Form ST-3 in entries, 13.1.2.6, 13 2.2.6 and 13 3.2.6. Linked entries should be made in Part H of Form ST-3. In case the return has already been filed by or after the due date, these details should be indicated in the revised return, the time for filing of which is 45 days from the date of filing of the return.*



*It is necessary to give compliant assessees who had filed their ST-3 return by the due date or some days later, an immediate and viable window in which a revised return can be filed consequent to the issue of this instruction. Hence all ST-3 returns for the period 1-4- 2017 to 30-6- 2017 which have been filed upto and inclusive of the 31st day of August, 2017, shall be deemed to have been filed on 31-8-2017. This will give all such assessees some more days to file a revised return, if necessitated. Once details of such credit are reflected in the ST-3, the assessee may proceed to fill in the details in Form &ST TRAN-1. It may be noted that as on date, GST TRAN-1 can be filed upto 31-10-2017 and can also be revised."*

I observe from the above circular, as per para 2.2, the appellant had option to correct the wrongly availed credit by giving details of the same in Part-I of Form ST-3 in entries at 13.1.2.6, 13.2.2.6 and 13.3.2.6 and accordingly linked entries should be made in Part-H of Form-ST-3 in the revised ST-3 return. On going through the Revised ST-3 for the period April – June'2017 which was filed on 15.09.2017, the figures in the said columns were mentioned as '0'. Therefore, I observe that inspite of given an opportunity by the CBIC through Circular No. 207/5/2017-Service Tax dated 28.09.2017, the appellant has failed to correct their mistake of wrongly availed credit of service tax paid under RCM directly in TRAN-1. The appellant's contention during the course of



personal hearing that no time limit has been set in the said circular cannot be accepted

18. Further, as regards to order for demand & recovery of interest the appellant has contended that, the credit in dispute was not actually utilized by the appellant until reversal of it and therefore no interest liability would not arise. However, If tax is payable under Section 74, interest shall also be payable under Section 50 of the CGST Act, 2017. Accordingly, the adjudicating authority has held that the noticee has carried forward transitional credit and therefore ordered for recovery of interest under Section 50 of the CGST Act, 2017. Accordingly, I do not find any force in the contentions of the appellant in this regard.

19. Further, as regards to imposition of penalty of Rs.21,83,188/- I find that the appellant has contended that penalty under Section 74 of the CGST Act is not imposable in the matter of credit taken under Section 140. The provisions of Section 74 is inapplicable to the facts of the case as there was no suppression, willful mis-statement or fraud caused by the appellant. Whereas, in the present case they had carried forward CENVAT credit balance as on 30.06.2017 in electronic credit ledger in respect of Ed.Cess, SHE and KKC and service tax paid under RCM, which are termed as ineligible credit, where the duty was paid beyond 5<sup>th</sup>/6<sup>th</sup> July, 2017. In respect of non-payment of penalty the appellant stated that there has been no suppression with intent to evade tax as they have reported their outward supplier in GSTR-1.

20. In the present matter, as discussed in foregoing paras I find that the appellant had wrongly carried forward ITC of Cess amounting to Rs.12,12,423/- and availed credit of RCM amounting to Rs.9,70,765/- when the payment was not done on the prescribed date. The appellant had reversed the cenvat credit of cesses and ITC credit amounting to Rs.21,83,188/- before issuance of the show cause notice.

21. In the instant case, neither the demand notice nor the impugned order has brought out any non declaration or any additional information on record to allege suppression of facts. Upon deduction by the audit party, the appellant had paid the tax liability vide DRC-03 dated 12.03.2019. Therefore, it is observed that there is no evidence exist to invoke the provisions of fraud or willful misstatement or suppression of fact. As to allege suppression, there should be non-declaration of facts or information in the return. The term 'suppression' in the explanation is defined 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 there under, or failure to furnish any information on being asked for, in writing, by the proper officer.*

It is observed that the appellant has declared their tax liability in GSTR-1 and also discharged the tax liability along with interest. In view of the above it is observed that in the instant case, no evidence exist about any wilful-misstatement or suppression of facts to evade tax as per Section 74 of CGST Act, 2017. As to allege suppression, there should be non-declaration of facts or information in the return.

22. Considering the above facts, the question of invoking provisions of Section 74 of the GST Acts, 2017 and imposition of penalty under Section 74 of the CGST Acts, 2017 in this case does not arise as the charges of fraud or any willful-misstatement or suppression of facts to evade tax have not been established against the appellant. However, the appellant has contravened the provisions of Section 16 & Section 140 of the act as they have wrongly availed Cesses to Tran-1 and RCM which is not eligible and accordingly they are liable to pay penalty under Section 122(2)(a) of the CGST Act 2017.

**Section 122. Penalty for certain offences.-**

*(2) Any registered person who supplies any goods or services or both on which any tax has not been paid or short-paid or erroneously refunded, or where the input tax credit has been wrongly availed or utilised,-*

*(a) for any reason, other than the reason of fraud or any wilful misstatement or suppression of facts to evade tax, shall be liable to a penalty of ten thousand rupees or ten per cent. of the tax due from such person, whichever is higher;*

23.. In view of the above discussions, I order as under:

(i) Upheld the demand of interest under Section 50(3) of CGST Act, 2017 on ineligible ITC availed and utilized in respect of Ed.Cess, SHE and Krishi Kalyan Cess.

(ii) Also upheld the demand of interest under Section 50(3) on ITC availed and utilized on ITC on taxes paid under RCM after due date.

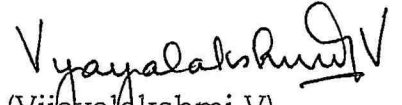
(iii) I drop the penalty imposed by the adjudicating authority under Section 74 of the CGST Act, 2017 on the wrongly availed credits and impose penalty

under Section 122(2)(a) amounting to Rs. 2,18,319/- ie. 10% of Rs. 21,83,188/- of the wrongly availed ITC.

Accordingly I modify the impugned Order-in-Original dated 08.05.2023 to the above extent.

24. 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.

//Attested //

  
(Vijayalakshmi V)  
Superintendent (Appeals)  
Central Tax, Ahmedabad.

By R.P.A.D.  
To,

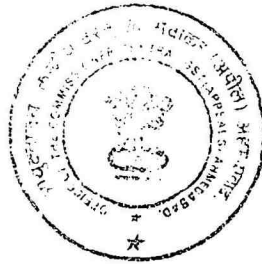
M/s. Adani Wilmar Limited.,  
Fortune House,  
Navrangpura, Ahmedabad - 380009.

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

  
20/02/2024  
(Adesh Kumar Jain)  
Joint Commissioner (Appeals)

Date: .01.2024



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