



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-

टेलिफैक्स 07926305136



DIN- 20240364SW000055BFC

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/952/2023 -APPEAL 13272 - 28

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-001-APP-JC- 241 /2023-24

दिनांक Date : 21.03.2024 जारी करने की तारीख Date of Issue : 22.03.2024

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-07/GST/SKY/DC/PMT/2023 dated 09.10.2023 issued by The Deputy Commissioner, CGST, Div-VI, Ahmedabad-South

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

Appellant	Respondent
M/s Sky International Inc., Ground Floor, Sky House, Shaan Building, Opp. MJ Library, BOI Lane, B/H Sakar - 4, Ashram Rd, Ellisbridge, Ahmedabad, Gujarat 380009	The Deputy Commissioner, CGST, 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) <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. Sky International Inc., Ground Floor, SKY House, Shaan Building, Opp. M.J.Library, B.O.I. Lane, B/h. Sarkar-4, Ashram Road, Ahmedabad (hereinafter referred as 'Appellant') has filed the present appeals on 22.12.2023 against the Order-in-original No.CGST-VI/Dem-07/GST/SKY/DC/PMT/2023-24 dated 09.10.2023 (hereinafter referred as 'impugned order'), passed by the Deputy Commissioner, CGST & C. Ex., Division - VI, Ahmedabad South(hereinafter referred as 'adjudicating authority').

2. The Brief facts of the case is the appellant is registered with GST No 24ACTFS9862RIZQ and are engaged in providing Courier Service. Based on a search by the DGGSTI at the PPOB of the appellant it was revealed that the appellant had not filed GSTR-3B for the period from April-2018 to January'2019 and also had discharged the GST amounting to Rs.85,49,756/- (CGST Rs. 42,39,106/- + SGST Rs. 42,39,106/- + IGST Rs.71,544) towards their regular GST liability. Shri Prabodh Navin Chandra Modi, Partner of the appellant accepted the same in the statement recorded on 16.10.2020 and discharged their total liability of Rs.85,49,756/- out of which Rs.22,16,518/- paid through ITC and Rs.63,33,238/- paid through cash vide challans dated 12.03.2019 and 13.03.2019. Further, the appellant paid interest of Rs.4,97,178/- through cash. The appellant is liable to pay penalty for non-payment of outstanding GST liability under the provisions of Section 73 and Section 122 of the CGST Act, 2017 read with Section 73 and Section 122 of the Gujarat State GST Act, 2017 read with Section 20 of the IGST Act, 2017 for the period from April 18 to January 2019.

3. The appellant was issued with DRC-01 Part-A dated 21.05.2021 under Rule 142(1A) of the CGST Rules, 2017. In reply vide letter dated 29.05.2021, the appellant did not agree to interest for tax liability paid through electronic credit ledger under Section 50 and penalty under Section 73 and Section 122 of CGST Act, 2017 read with corresponding Sections of the Gujarat SGST Act, 2017. Accordingly show cause notice dated 31.05.2021 was issued to the appellant. Vide impugned order the adjudicating authority ordered as under:-

(i) I order to recover CGST amount of Rs. 42,39,106/- (Rupees Forty Two Lakh Thirty Nine Thousand One Hundred Six only) from M/S Sky International Inc. under Section 73(1) of the CGST Act, 2017;

(ii) Since, the CGST amount of Rs. 42,39,106/- (Rupees Forty Two Lakh Thirty Nine Thousand One Hundred Six only) has already been paid by the tax payer,

(ii) I appropriate the CGST amount Rs. 42,39,106/- paid through ITC and Cash, against their outstanding CGST tax liability;

(iii) I order to recover Gujarat GST/SGST amount of Rs. 42,39,106/- (Rupees Forty Two Lakh Thirty Nine Thousand One Hundred Six only) from M/S Sky International Inc. under Section 73(1) of the CGST Act, 2017;

(iv) Since, the Gujarat GST/SGST amount of Rs. 42,39,106/- (Rupees Forty Two Lakh Thirty Nine Thousand One Hundred Six only) has already been paid by the tax payer, I appropriate the Gujarat GST/SGST amount Rs. 42,39,106/- paid through ITC and Cash, against their outstanding GGST tax liability;

(v) I order to recover IGST amount of Rs. 71,544/- (Rupees Seventy One Thousand Five Hundred Forty Four only) which was evaded, from M/S Sky International Inc. under Section 73(1) of the CGST Act, 2017 read with Section 73(1) of the Gujarat GST Act, 2017 read with Section 20 of IGST Act, 2017;

(vi) Since, the IGST amount of Rs. 71,544/- (Rupees Seventy One Thousand Five Hundred Forty Four only) has already been paid by the tax payer, I appropriate the IGST amount Rs. 71,544/- paid through ITC and Cash, against their outstanding IGST tax liability;

(vii) I order to recover Interest on applicable rates from M/S Sky International Inc. under Section 50 of the CGST Act, 2017 read with Section 50 of the Gujarat GST Act, 2017 on the total GST liability (paid through cash and ITC ledger) of Rs. 85,49,756/- (Rupees Eighty-Five Lakh Forty-Nine Thousand Seven Hundred Fifty-Six only) for above Sr. No. (i), (iii) & (v);

(viii) Since the interest of Rs 4,97,178/- (Rupees Four Lakh Ninety-Seven Thousand One Hundred Seventy-Eight only) already paid for the payment made through cash against their GST liability, I appropriate interest amount Rs. 4,97,178/- against their total interest liability.

(ix) I impose penalty of Rs. 60,86,306/- (Rupees Sixty Lakhs Eighty Six Thousand Three Hundred and Six only) upon M/S Sky International Inc. under Section 122 (1)(iii) of the CGST Act, 2017 read with Section 122 (1)(iii) of the Gujarat GST Act, 2017 as discussed para 9.2 above;

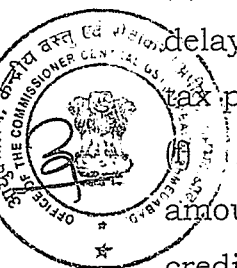
(x) I impose Penalty of Rs. 8,54,976/- (Rupees Eight -Lakhs Fifty Four Thousand Nine Hundred and Seventy Six only) upon M/S Sky International Inc., under read with Section 122(2)(a) of the Gujarat GST Act, 2017 of the 122(2)(a) CGST Act, 2017 for non-payment of tax or short-paid tax for any reason, other than the reason of fraud or any wilful misstatement or suppression of acts to evade tax;

(xi) I do not impose Penalty upon M/S Sky International Inc. under Section 122(1)(iv) of the CGST Act, 2017 read with Section 122 (1)(iv) of the Gujarat GST Act, 2017 as discussed in para 9.3 above;

(xii) I do not impose Penalty upon M/S Sky International Inc. under Section 73(9) and Section 73(11) of the CGST Act, 2017 read with Section 73(9) and Section 73(11) of the Gujarat GST Act, 2017 for non-payment of GST amount for above Sr. No. (i), (iii) & (V) as discussed in para 10 above;

Being aggrieved with the impugned order, the appellant preferred appeal before the appellate authority on 22.12.2023 on the following grounds:

- (a) that the impugned order is a non-speaking order and is passed in gross violation of principles of natural justice. The Ld. Commissioner has confirmed the demand without considering the submissions of the appellants;
- (b) in this context they have relied upon case laws (i) Cyril Lasardo(Dead) v Juliana Maria Lasarado – 2004(7)SCC 431 (ii) Asst Commissioner, Commercial Tax Ld. Commissioner v. Shukla & Brothers 2010(254) ELT 6(SC), wherein in all cases the courts have condemned gross violation of principles of equity, fair play and natural justice.
- (c) As the GST being the new law and lot of confusions going on at the time of filing the return, the appellants failed to file the GSTR-3B for the month of April-2018 to January'2019 within the stipulated time period, however they had filed the GSTR-1 for the aforesaid period.
- (d) that by the time the proceedings/inquiry were initiated, they had already filed GSTR-1, they accept their mistake and paid the GST liability in full which shows that they do not have any malafide intention.
- (e) that they are liable to pay interest on the net tax dues on account of delayed filing of GSTR-3B under section 50(1) of the CGST Act, 2017 ie., Total tax payable minus total eligible input tax credit.
- (f) the proviso clarified that the interest can be imposed only on the actual amount of tax withheld by delayed filing of the return. Therefore, as input tax credit has to be considered as good as the tax paid and the same has been availed and utilised in the records maintained u/s 35(1), the actual amount of tax withheld by us would only be the amount of tax payable from the cash ledger and hence interest can be demanded only on the said portion of output tax paid with delay.
- (g) in this regard, the appellant have placed reliance upon the case of Eicher Motors Ltd. V UOI 1999 (106) ELT 3(SC) and Collector of Excise v Dai Ichi Karkaria Ltd. 1999 (112) ELT 353 (SC) whereby it has been held that the credit is as good as the tax paid.
- (h) Further Section 50(1) of the CGST Act was amended by Finance (No.2) Act, 2019 and made effective from 01.07.2019, whereby proviso to sub-section (1) of Section 50 was inserted, which clarified that interest is liable to be paid only on the tax liability paid in cash i.e. the net tax liability after adjusting ITC available with the tax payer. The said proviso was, however, made effective from 01.09.2020 vide Notfn. 63/2020-CT dated 25.08.2020.
- (i) the proviso to sub-section (1) of Section 50 of the CGST Act was made effective from 01.07.2017 retrospectively, vide Section 112 of the Finance Act, 2021. This Section 112 of the Finance Act, 2021 was notified vide Notfn.



No.16/2021-CT dated 01.06.2021. Thus interest shall be calculated based on the net tax liability.

(j) the department has erroneously alleged that the appellants have suppressed the facts with malafide intention to evade the payment of GST without stating any reasons; nowhere in the SCN or the impugned order, reasons have been specified that the appellants have suppressed the facts. Merely non-filing of returns does not mean that the appellants have suppressed the true taxable value or facts.

(k) the whole demand has been raised on the basis of the GSTR-1 (outward supply) return which is a public document and it is trite law that if the information is available in the public documents then the allegation of suppression cannot be sustained. Neither the SCN nor the impugned order clarified as to why Section 73 & 122 of the CGST Act, 2017 is invoked against the appellants. They have relied upon various case laws related to the penalty imposed under these Sections.

(l) The appellants further submitted that the plain reading of the provision shows that Section 73 of the CGST Act, 2017 shall be fully applicable in cases where the tax was not paid for any reason other than fraud, suppression or mis-representation. However in the present case the tax has already been paid by the appellants before the issuance of demand notice as they have duly filed the GSTR-1 return and subsequently filed the GSTR-3B. The aforesaid fact clarifies that the tax has already been paid by the appellants.

(m) The appellants submit that the Section 122(1)(iii) & 122(1)(iv) states that the taxable person is liable to pay penalty if he collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due. However, it is pertinent to note that the appellants are liable to pay tax under the GSTR-3 returns. Since, till date not time limit was prescribed for filing the GSTR-3 returns. Hence Section 122(1)(iii) is not applicable in the present case.

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

PERSONAL HEARING

5. Personal hearing in the matter was held on 27.02.2024, whereby Shri Sanket Gupta, Advocate and Shri Manish Mistry, Chartered Accountant appeared before me on behalf of the appellant as authorised representative. It was submitted that they are disputing only interest and penalty. Since it is a case of late filing of returns. All tax dues have been paid before issuance of SCN i.e., proceedings under Section 73 or 74, therefore interest is leviable only on the cash portion which has already been paid before SCN. It is further submitted that since it is a case of Section 73 of the CGST Act, 2017 and no

Suppression of facts, therefore the penalty imposed under Section 122(1)(iii) and 122(2)(a) is not imposable and requested to drop the same. Further, they reiterated the written submissions and requested to allow their appeal.

DISCUSSION. & FINDINGS

6. I have carefully gone through the facts of the case and appeal memorandum/grounds of appeal. In the instant matter the present appeal is filed by appellant on 22.12.2023 against the Order-in-Original dated 09.10.2023 which is well within the time limit. 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.**

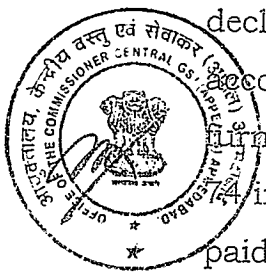
The main issue to be decided in the instant appeal is (i) whether interest on delayed payment of GST was applicable towards portion of tax paid by Cash only (net Cash liability basis) or required to be paid on the entire tax amount as per proviso to Section 50(1) of the CGST Act, 2017 read with corresponding State law. (ii) whether the penalty levied under Section 122(1)(iii) and Section 122(2)(a) of the CGST Act, 2017 is proper and legal or otherwise.

8. It is observed that during the investigation carried out by the DGGI it was found that though the appellant had filed GSTR-1, but failed to file GSTR-3B and had not discharged their GST liability to the tune of Rs. Rs.85,49,756/- (CGST Rs. 42,39,106/- + SGST Rs. 42,39,106/- + IGST Rs.71,544). The appellant had charged and collected GST from their Customers//Client but had not deposited the same with the Govt. Ex-Chequer. Further, as per the statement recorded of Shri Prabodh Navin Chandra Modi, parter dated 16.10.2020, he had admitted the fact of non-payment of GST of Rs. 85,49,756/- for the period April'2018 to January'2019. The appellant paid their GST liability of Rs.85,49,756/- out of which Rs.22,16,518/- paid through ITC and Rs.63,33,238/- paid through cash vide challans dated 12.03.2019 and 13.03.2019. Further, the appellant paid interest of Rs.4,97,178/- through cash on the GST paid of

Rs.63,33,238/- through cash by way of challans. I observed that the appellant has challenged the interest demanded on the entire GST liability of Rs.85,49,756/- ie., on Rs.22,16,518/- paid through ITC portion (ii) on the penalty imposed upon them under Section 122(1)(iii)(iv) and Section 122(2)(a) of the CGST Act, 2017 as they had discharged their GST liability along with interest.

9. I find that, there is no dispute regarding the demand in the present case. However, the dispute is with regard to the charging of interest and imposition of penalty. In the impugned order, the adjudicating authority, has levied interest under Section 50 of the CGST Act, 2017 on the entire portion of the GST amount ie., on Rs. 85,49,756/- (Rs.63,33,238/- paid through cash electronic ledger and Rs.22,16,518/- paid through ITC). The appellant has paid Rs. 4,97,178/- interest upon the GST paid through cash electronic ledger and denied to pay upon the GST of Rs.22,16,518/- paid through their Electronic Credit Ledger on 12.03.2019 and 13.03.2019. The date on which SCN was served is on 31.05.2021. Section 50(1) of the CGST Act, 2017 clearly specifies that Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made there under, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council: **Provided** that 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, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.] Further, as per Section 112 of the Finance Act, 2021 this amendment has been with effect from 01.07.2017, which has been notified vide Notification No.16/2021-Central Tax dated 01.06.2021.

10. From the plain reading of the above Section 50 (as amended), it is clear that the interest under Section 50 of the CGST Act, 2017 can only be levied on the net tax liability and not on the gross tax liability where the supplies made during the tax period are declared in the return after the due date. However, where such returns are furnished after commencement of any proceedings under Section 73 or Section 74 in respect of said period, then interest shall be payable on the entire amount of delayed debit/payment. The appellant has



paid Rs. 4,97,178/- interest upon the GST paid through cash electronic ledger and denied to pay upon the GST of Rs.22,16,518/- paid through their Electronic Credit Ledger on 12.03.2019 and 13.03.2019. The date on which SCN was served is on 31.05.2021.

11. In the instant case, I find that for the period April'2018 to January'2019, the GSTR 3B returns were filed by the appellant after initiation of investigation. Thus the tax payments for these period as well as the statutory returns were filed subsequent to initiation of investigation but before issuance of SCN dated 31.05.2021 under Section 73 of the CGST Act, 2017. Therefore, in terms of amended Section 50 of the GST Act, vide the Finance Act 2021 (No.13/2021), which was given retrospective effect from 01.07.2017 vide Notfn. No.16/2021-CT, dated 01.06.2021, the interest shall be payable only on the net cash tax liability (i.e., the portion of the tax that has been paid by debiting the electronic cash ledger or is payable through cash ledger). From the foregoing, I am of the view that the demand of interest on the delayed payment of GST on the gross amount, is not legally sustainable.

12. Further, for determination of penalty, I refer the provisions of the following Section 122 :-

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

(1) Where a taxable person who-

(iii) collects any amount as tax but fails to pay the same to the Government beyond a period of three months from the date on which such payment becomes due;


(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;

In the instant case I find that the appellant had collected the tax for the period April'2018 to January'2019 but not paid the same to the Government Ex-Chequer till 12.03.2019. Therefore the Act of the appellant falls under Section 73(9) of the CGST Act, 2017. Thus the proper officer has to determine the tax not paid or short paid along with interest and penalty equivalent to ten percent of tax or ten thousand rupees, which is higher, due from such person and issue an order.

13. However, I find that the adjudicating authority has neglected the fact that the appellant had filed GSTR-3B returns after the due date and discharged their GST liability belatedly along with interest which resulted in contravention of the provisions of Section 39 of the CGST Act, 2017 read with Rule 61 of the CGST Rules, 2017 and Section 49 of the CGST Act, 2017. The appellant failed to self assess the tax payable and furnish GSTR-3B Returns in time for the period April'2018 to January'2019, resulting in contravention of Section 59 of the CGST Act, 2017. I am of the view that the adjudicating authority has erred in not imposing penalty under Section 73(9) read with 73(11) of the CGST Act, read with corresponding State and IGST Act and Rules.

14. In the instant case the adjudicating authority has imposed penalty as per provisions of Section 122 (1)(iii) and Section 122(2)(a) ibid above as the appellant had collected tax from his customers but failed to deposit it to the Government's Ex-chequer and proceedings initiated under Section 73. In the subject case, the appellant had discharged their GST liability along with interest, and they have not suppressed the facts and had shown everything in the GSTR-1 filed by them which is a public document. , nowhere in the impugned order the adjudicating authority has discussed that the appellant had fraudulently evaded the tax with malafide intention. In the instant case, the appellant had not deposited the tax amount such collected beyond a period of three months from the date on which such payment becomes due. Hence, they are liable to pay the penalty.



As the appellant has discharged their GST liability along with interest before issuance of SCN, the adjudicating authority cannot impose penalty upon them under Section 122(1)(iii) which attracts equal amount of penalty. I observe from the records available and submissions made by the appellant in the instant case, the adjudicating cannot impose equivalent amount of penalty under Section 122(1)(iii) of the CGST Act, 2017 for a mere contravention of Section 39 of the CGST Act, 2017 read with Rule 61 of the CGST Rules, 2017 and Section 49 of the CGST Act, 2017. In the absence of any fraud, wilful mis-statement or malafide intention, the equivalent penalty under Section 122(1)(iii) of the CGST Act, 2017 is not imposable by the adjudicating authority. The issue analysed here is whether penalty can be levied under more than one category of offence arising out of the same transaction. 'Double jeopardy' refers the prosecution or punishment of a person twice for the same offence. The rule against double jeopardy is stated in the maxim nemo debet bis vexari pro una et eadem causa means "no one should be tried twice in respect to the same matter". It is a significant basic rule of criminal law that no man shall be put in jeopardy twice for one and the same offence. I am of the

opinion that the appellant cannot be penalised under two sub-sections for the same offence. Hence, the appellant is liable to penalty only under Section 122(2)(a) of the CGST Act, 2017 and not again under Section 122(1)(iii).

16. In view of the above discussion and findings, I partially allow the appeal filed by the appellant as under:

(i) I uphold the order passed by the adjudicating authority with regard to appropriation of interest of Rs. 4,97,178/- paid by the appellant vide challans dated 12.03.2019 and 13.03.2019 on the cash portion of the tax and drop the demand of interest on Gross amount of Tax paid ;

(ii) I drop the penalty of Rs.60,86,306/- upon the appellant under Section 122(1)(iii) of the CGST Act, 2017 read with corresponding provisions of State GST Act, 2017 as discussed in para 15 above:

(iii) I uphold the impugned order imposing penalty of Rs.8,54,976/- upon the appellant under Section 73(9) and 73(11) read with Section 122(2)(a) read with corresponding provisions of State GST Act, 2017.

17. 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)
21/03/2024

Joint Commissioner (Appeals)

Date: 03.2024

// Attested //

Vijayalakshmi V
(Vijayalakshmi V) 26/3/24
Superintendent (Appeals)
Central Tax, Ahmedabad



By R.P.A.D.

To,
M/s. Sky International Inc
Ground Floor, Sky House, Shaan Building,
Opp. M.J.Library, BOI Lane, B/H Sakar-4, Ashram Road
Ellisbridge, Ahmedabad
Gujarat - 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 Dy/Asstt. Commissioner, CGST, Division-VI, Ahmedabad South.
5. The Superintendent (Systems), CGST & C. Ex., Appeals, Ahmedabad.
6. Guard File.
7. P.A. File

