



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- 20240464SW0000469973

रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या File No : GAPPL/ADC/GSTP/1398/2024 -APPEAL /1116-4112

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-CGST-001-APP-JC- 01 /2024-25

दिनांक Date : 10.04.2024 जारी करने की तारीख Date of Issue : 10.04.2024

श्री आदेश कुमार जैन संयुक्त आयुक्त (अपील) द्वारा पारित

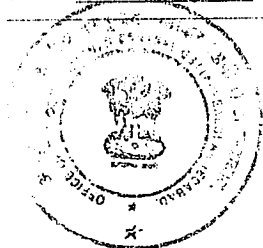
Passed by Shri Adesh Kumar Jain, Joint Commissioner (Appeals)

ग Arising out of Order-in-Original No. 34/AC/Safex/Div-II/A'bad South/BPP/2023-24 dated 19.12.2023 issued by The Assistant Commissioner, CGST Division- II, Ahmedabad South Commissionerate

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

Appellant	Respondent
M/s Safex Energy Pvt. Ltd, Plot No. 87/4, Phase-I, GIDC, Vatva, Ahmedabad-382445	The Assistant Commissioner, CGST Division- II, Ahmedabad South Commissionerate

(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 .

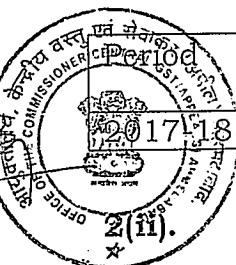


ORDER-IN-APPEAL

Brief Facts of the Case:

M/s. Safex Energy Pvt. Ltd., Plot No. 87/4, Phase-1, GIDC, Vatva, Ahmedabad-382445 (hereinafter referred to as "the appellant"), holding GST Number 24AAJCS5861M1ZT has filed appeal against Order-In-Original No. 34/AC/Safex/Div-II/A'bad-South/BPP/2023-24, dated 19.12.2023 (hereinafter referred to as the "impugned order") passed by the Assistant Commissioner, CGST & C.Ex., Division- II, Ahmedabad South (hereinafter referred to as the "adjudicating authority").

2(i). The facts leading to this case are that the appellant is engaged in the taxable supply of Industrial Machinery and Mechanical falling under Ch 84. During the course of scrutiny of the returns filed by the appellant during the year 2017-18, under Section 61 of the CGST Act, 2017 by the proper officer, it was observed that there was excess availment & utilisation of ITC of Rs.29,24,616/- in GSTR-3B viz-a-viz GSTR-2A.



ITCs available in GSTR-2A	ITC availed/utilised as per GSTR-3B	Difference (Excess Availed)
1,31,41,282/-	1,60,65,898/-	29,24,616/-

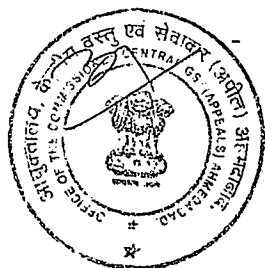
2(ii). Further, ASMT-10 dated 26.05.2022 was issued to the appellant intimating about the discrepancies and seeking explanation of the notice. As reply was not found satisfactory owing to lack of documentary evidences, a Show Cause Notice was issued to the appellant on 17.10.2022. Further, the adjudicating authority passed the impugned order dated 19.12.2023 and confirm the demand and order to recover the excess availed and utilized ITC amounting to Rs.25,97,747/- under the provisions of Section 73(1) of the CGST Act, 2017 and Gujarat Goods & Service Tax Act, 2017 read with section 20 of the IGST Act, 2017 alongwith Interest at the applicable rate under the provisions of Section 50(1) of the Central Goods and Service Tax Act, 2017, and the corresponding provisions of the Gujarat GST Act, 2017, read with section 20 of the IGST Act, 2017 on the demand of Rs.25,97,747/- and penalty of Rs.2,59,775/- under the provisions of Section 73(9) of the Central Goods and Service Tax Act, 2017, and the corresponding entry of the Gujarat GST Act, 2017 read with the provisions of Section 122(2)(a) of the Act.

3. The adjudicating authority has passed the impugned order and confirmed the demands as mentioned above on the following grounds:

that as per the extract from the taxpayer's GSTR 3B (self-declared return filed under Section 39 of the CGST Act, 2017 for taxpayers to declare the

summary of tax liabilities for a particular tax period and discharge such liabilities) and GSTR 2A (system generated read-only statement of inward supplies for a recipient of supply). The noticee has not disputed the factual correctness of these data given in the show cause notice. A bare perusal of the data above-mentioned shall make it clear without doubt that there is an excess availment by the noticee of input tax credit. (ITC) of Rs.25,97,747/- in their GSTR 3B return for the period July 2017 to March-2018 as against the ITC available in their GSTR 2A for the corresponding period;

- that during July-March 2017-18 they have wrongly taken input tax credit of output tax paid on advance receipts against outward supply of goods, through the route of Table 4 - 'Eligible ITC' ALL OTHER ITC" in their GSTR 3B returns for the relevant tax periods;
- that the amount of excess credit Rs.25,97,747/- taken by the noticee in their GSTR 3B return not at all qualify to be input tax within the meaning of Section 2(62) of the CGST Act inasmuch as, going by the submissions advanced by the noticee in their reply dated 11.12.2023, the source of the excess credit is relatable to tax paid by them in previous tax periods on advances received towards fulfilment of own outward supplies. Going by the noticee's own submissions, it has no relation whatsoever with any supply of goods or services or both to him;



- that the eligibility to take ITC is contingent upon fulfilling the statutorily prescribed conditions in toto. In the factum of the present case I observe that the excess amount taken as ITC does not fit into the definition of 'input tax' provided under section 2(62) of the CGST Act. Further, the noticee is neither in possession of valid tax invoice(s) for supply of any goods or services to him nor they had received any goods or services nor the payment has been made to the supplier of the goods or services or both. The details of supplies in respect of which subject ITC has been taken, are also not found in their purchase records and in Form GSTR 2A, as recipient of supply. Therefore, availment of the disputed ITC Rs.25,97,747/- by the noticee is not in consonance with the provisions of Section 16 of the CGST Act, 2017 read with Rule 36 of the CGST Rules, 2017 governing ITC eligibility to a registered person;
- As per section 155 of CGST Act, 2017, where any person claims that he is eligible for input tax credit under the Act, the burden of proving such claim shall lie on such person;
- that the taxpayer has contravened the provisions of Section 16 (1) and 16(2) of the CGST Act read with Rule 36 of the CGST Rules, 2017

inasmuch as they have wrongly availed ITC in excess of eligibility without fulfilling the eligibility conditions laid down for taking ITC under the said provisions. Further the noticee has also contravened Section 39(7) of the Act read with the provisions of Rule 85(3) of the Rules as they have failed to reverse the ITC wrongly, availed by them within the prescribed due dates;

4. Being aggrieved with the impugned order, the appellant preferred the present appeal on 31.01.2024, the grounds of appeals submitted by the appellant are mentioned below:

- *That the Adjudicating authority has not appreciated the facts and circumstances of the case and therefore, the order is passed for disallowing ITC is not proper and legal;*



The Appellant at material time has received the amount of advance as the Appellant was engaged in the manufacture of tailor made machinery. The Appellant has paid out ward tax on advances receipts. The amount of advances has shown in GSTR-I and tax thereof is paid by filing GSTR-3B. Therefore, the tax paid of GSTR-3B is taken as ITC and utilized towards the clearance of sales for which advance is received. Therefore, there is no intention to avail wrongful ITC as alleged in notice as well as impugned order and therefore, the said order is not sustainable;

- *That when the goods were ready for dispatched, the Appellant through oversight has paid tax on full value of price against those purchase orders for which advance receipts is received instead of deducting advance receipt of amount from full value of orders;*
- *The Appellant has adjusted tax by crediting ITC in GSTR-3B in terms of tax already paid on advance receipt. Therefore, notice is issued for demanding tax on the grounds of difference of GSTR-2A and GSTR-3B which is confirmed in order is not proper and legal;*
- *That the Appellant has taken ITC which is paid in terms of advance receipt and subsequently adjusted against the clearance of those dispatched for which the Appellant has received advance payment. There is no ground in the notice that the Appellant has availed excess ITC with a view of evade payment of out ward tax;*
- *That it is purely procedural lapse and it is admitted in para 18.7 in said OIO by the Adjudicating authority and there is no breach of any proviso of GST Act. From the notice, it does not transpire that ITC is not available. The dispute is about starting period of Newly introduction of GST Act and at material time , there was no clarity about how to avail ITC, how to*

adjust tax, how to make entry of sales, credit note , debit note and advance payment receipt in GST return. Moreover, there is no malafide intention on the part of Appellant to avail ITC more than the GSTR-2A. If this procedural mistake has not occurred, there will be no difference as mentioned in the notice. Therefore, on this ground, the said Order requires to be set aside;

- That tweets done by Hon'ble Ministry of Finance on 18 Oct'2018 wherein it is clearly mentioned that GSTR-2A was only a facilitator and does not impact the ability of the tax payer to avail ITC on self-assessment basis. In consonance with the provisions of section 16 of the Act. The Hon'ble Supreme Court in the Bharti Airtel matter had also clarified that ITC needs to be availed based on tax payers' purchase records and not based on invoices auto-populated in GSTR 2A. In the present case, our records establishing that the tax paid on advance receipt is taken back as credit while paying outward tax on the clearance of those goods for which tax is paid on advance receipt and the present issue is covered by the above judgment and therefore, ITC is not deniable;
- That the Appellant's invites your kind attention to judgment reported in 1989 (39) ELT 503 (SC) in the case of Suksha International V/s. UOI wherein Hon'ble SC has observed that an interpretation unduly restricting the scope of beneficial provisions is to be avoided so that it may not take away with one hand what the policy gives with the other. Further the appellant relies on the judgment reported in 1983 (13) ELT 1534 (SC) in the case of A. V. Narasimhalu wherein the Hon'ble SC observed that the administrative authorities should instead of relying on technicalities, act in manner consistent with broader concept of justice;
- That penalty is not imposable in as much as there is no wrongly utilization of ITC as explained above. Moreover, the interest is not leviable or recoverable as there is no excess availment of ITC.

In view of the above the appellant requested to allow the appeal by way of setting aside impugned order appealed against and oblige.

PERSONAL HEARING :

5. Personal hearing in the present appeal was held on 19.03.2024. Shri Naimesh K. Oza, Advocate and Shri Bhavna Bhagdey, Advocate, Authorized Representative's appeared in person on behalf of the appellant in the present appeal. During P.H. they submitted that in the instant case, they have paid the tax in advance, but at the time of removal of goods, again tax was paid, which they have taken as credit. This is a revenue neutral case, and therefore demand is not sustainable. Further the interest is also confirmed under



Section 50(1), since there is no tax, interest under Section 50(1) is not leviable, and the order passed by the Ld. Adjudicating Authority is neither legal nor justified. Penalty imposed under Section 73(9) and 122(2)(b) is also not leviable. They reiterated the written submissions and requested to allow appeal.

DISCUSSION AND FINDINGS:

6. I have gone through the facts of the case, written submissions made by the 'appellant'. It is observed that the main issue to be decided in the instant case is whether the appellant has excess availed and utilized ITC amounting to Rs.25,97,747/- under the provisions of Section 73(1) of the CGST Act, 2017 and Gujarat Goods & Service Tax Act, 2017 read with section 20 of the IGST Act, 2017 or otherwise?

7. In the instant case it is observed that, during the course of scrutiny of the returns filed by the appellant during the year 2017-18, under Section 61 of the CGST Act, 2017 by the proper officer, it was observed that there was excess availment & utilisation of ITC of Rs.29,24,616/- in GSTR-3B as against GSTR-2A. In respect to the said demand the appellant contended that the difference of ITC of Rs.29,24,616/- in GSTR-3B viz-a-viz GSTR-2A was on account of the method adopted by them for adjustment of tax paid on Advance Receipts during July 2017 to March 2018. The appellant stated that during the period July-2017 to November-2017 (up to 14.11.2017) they received advances amounting to Rs.1,74,02,128/- towards supply of goods on which they had paid tax Rs.26,65,220/- on a taxable value of Rs.1,47,36,907. Out of the said tax paid, tax amounting to Rs.26,33,350/- was adjusted in their GSTR-1 return within the same financial year 2017-18, during August 2017 to February 2018.

8(i). As per the Explanation 1 to Section 12 of the CGST Act, 2017 a "supply" shall be deemed to have been made to the extent it is covered by the invoice or, as the case may be, the payment. However, vide Notification No.66/2017-CT, effective from 15.11.2017, all suppliers of goods who have not opted for composition scheme, have been exempted from the burden of paying GST on advances received and for such categories of taxpayers, from 15.11.2017, time of supply would arise only at the time of issue of invoice and "they need to discharge GST liability accordingly. As per Section 31(3)(d) of the CGST Act, 2017, a registered person shall, on receipt of advance payment with respect to any supply of goods or services or both, issue a receipt voucher, containing such particulars as contained in Rule 50 of the CGST Rules, 2017, evidencing

receipt of such payment. As per Rule 56(3) of the Rules *ibid*, every registered person shall keep and maintain a separate account of advances received, paid and adjustments made thereto.

8(ii). The relevant paras of above Section and Rules are as under:-

Section 16. Eligibility and conditions for taking input tax credit.-

(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person.

(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,-

(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

1[(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under section 37;]

(b) he has received the goods or services or both.

Explanation.- For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services-

(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;

(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person;]

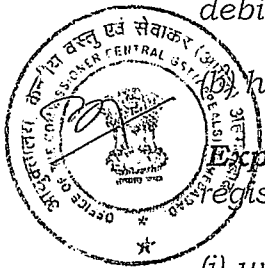
3[(ba) the details of input tax credit in respect of the said supply communicated to such registered person under section 38 has not been restricted;]

(c) subject to the provisions of 4[section 41 5[***]], the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of input tax credit admissible in respect of the said supply; and

(d) he has furnished the return under section 39:

(3)

(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the [thirtieth day of November] following the end of financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier.



[Provided that the registered person shall be entitled to take input tax credit after the due date of furnishing of the return under section 39 for the month of September, 2018 till the due date of furnishing of the return under the said section for the month of March, 2019 in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.]

Section 31. Tax invoice.-

(3)(d) a registered person shall, on receipt of advance payment with respect to any supply of goods or services or both, issue a receipt voucher or any other document, containing such particulars as may be prescribed, evidencing receipt of such payment;

Rule 50. Receipt voucher.-

A receipt voucher referred to in clause (d) of sub-section (3) of section 31 shall contain the following particulars, namely,-

(a) name, address and Goods and Services Tax Identification Number of the supplier;

(b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;

(c) date of its issue;

(d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;

(e) description of goods or services;

(f) amount of advance taken;

(g) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);

(h) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);

(i) place of supply along with the name of State and its code, in case of a supply in the course of inter-State trade or commerce;

(j) whether the tax is payable on reverse charge basis; and

(k) signature or digital signature of the supplier or his authorised representative:

Provided that where at the time of receipt of advance,-

(i) the rate of tax is not determinable, the tax shall be paid at the rate of eighteen per cent.;

(ii) the nature of supply is not determinable, the same shall be treated as inter State supply.

Rule 56. Maintenance of accounts by registered persons. -

(3) Every registered person shall keep and maintain a separate account of advances received, paid and adjustments made thereto.

Rule 36. Documentary requirements and conditions for claiming input tax credit.-

(1) The input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely,-

(a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;

(b) an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to the payment of tax;

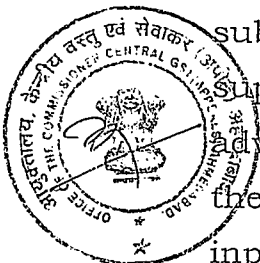
(c) a debit note issued by a supplier in accordance with the provisions of section 34;

(d) a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;

(e) an Input Service Distributor invoice or Input Service Distributor credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule 54.

9. In the instant case the appellant stated that during 2017-18, they had paid certain amount of tax on advances received from customers up to 15.11.2017. The amount of such advances was shown in GSTR-1 return and tax thereof was paid by filing GSTR-3B. The appellant further submitted that, when actual supply of goods took place subsequently, through oversight, the tax was paid on full taxable value of supply without deducting/adjusting the tax already paid against advances. However, the amount of tax paid against those advances was therefore, illegitimately adjusted by the appellant by availing suo-moto input tax credit (ITC) in the Tab "ALL OTHER ITC" through GSTR-3B which inflated the ITC availment, precipitating a mismatch in ITC between the GSTR-2A and GSTR-3B during 2017-18 leading to the present demand.

10. As per Section 2(63) of the CGST Act, 2017 "input tax credit" means the credit of input tax. Input-tax is defined under section 2(62) of the CGST Act means the Central tax, State tax, Integrated tax or Union territory tax charged on any supply of goods or services or both made to a registered person other than the tax paid under the composition levy. The various provisions related to Input Tax Credit (ITC) are given under Chapter V (Section 16-21) of the CGST Act, and CGST Rules. By virtue of Section 20 of the IGST Act these provisions of ITC under CGST are also applicable to the IGST Act. Eligibility and conditions for taking input tax credit is contained in Section 16 of the CST Act. The conditions and restrictions have been specified in Chapter V of CGST Rules, 2017 (Rule 36 to Rule 45). Rule 36 of the CGST Rules, 2017 lay down the documentary requirements and conditions for claiming input tax credit



11. On perusal of the aforesaid section, it is clear that registered person can claim the benefit of input tax credit only on fulfilment of certain conditions as enumerated under the Act. Section 16(2) further provides that no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless the conditions mentioned therein are fulfilled. On a careful examination of the statutory provisions under Section 16 of the CGST Act, 2017, it clearly indicates that the amount of excess credit Rs.25,97,747/- taken by the appellant in their GSTR 3B return not at all qualify to be input tax within the meaning of Section 2(62) of the CGST Act. In the instant case the excess amount taken as ITC does not fit into the definition of 'input tax' provided under section 2(62) of the CGST Act. Further, the appellant is neither in possession of valid tax invoice(s) for supply of any goods or services to him or Receipt Voucher nor they had received any goods or services nor the payment has been made to the supplier of the goods or services or both. The details of supplies in respect of which subject ITC has been taken, are also not found in their purchase records and in Form GSTR-2A, as recipient of supply.

Therefore, availment of the disputed ITC Rs.25,97,747/- by the appellant is not in consonance with the provisions of Section 16 of the CGST Act, read with Rule 36 of the CGST Rules, 2017 governing ITC eligibility to a registered person. In view of the above it is observed that the appellant have wrongly taken input tax credit of output tax paid on advance receipts against outward supply of goods, through the route of Table 4 - 'Eligible ITC' ALL OTHER ITC" in their GSTR 3B returns for the relevant tax periods.

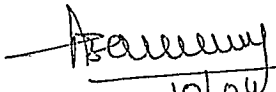
12. Further the appellant referred various case laws in their grounds of appeals. However, the case laws relied upon by the appellant would not be applicable in the present case, as appellant violated the provision of Section 16, Section 31(3)(d), Section 155, Rule 36, Rule 50, Rule 56(3), of the CGST Act/Rules. Further, the appellant is neither in possession of valid tax invoice(s) for supply of any goods or services to him nor they had received any goods or services nor the payment has been made to the supplier of the goods or services or both, and also failed to produce documents to the department to justify that the ITC claimed by them of Rs. 25,97,747/- is respect of difference between GSTR-2A and GSTR 3B. Hence, the contention of the appellant is not legally sustainable. Hence, I find that the appellant has wrongly availed ITC to the tune of Rs. 25,97,747/- for the return period from July 2017 to March 2018 the same is liable to be reversed under Section 73(1) of the CGST Act

2017 along with interest under Section 50(1) of the CGST Act 2017 and penalty under Section 73(9) of the CGST Act 2017 read with Section 122(2)(a) of the CGST Act 2017.

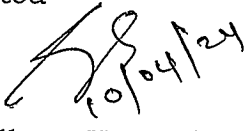
13. In view of the above discussions, I do not find any merit in the contention of the appellant so as to intervene in the impugned order passed by the adjudicating authority. Accordingly, the impugned order of the adjudicating authority is legal and proper hence upheld.

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)
Joint Commissioner (Appeals)
Date: 10.04.2024

Attested


(Sandheer Kumar)
Superintendent (Appeals)

By R.P.A.D.
M/s. Safex Energy Pvt. Ltd.,
Plot No. 87/4, Phase-1, GIDC,
Vatva, Ahmedabad-382445.



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



