



सत्यमेव जयते

केंद्रीय कर आयुक्त (अपील)

O/O THE COMMISSIONER (APPEALS), CENTRAL TAX,

केंद्रीय कर भवन,
सातवीं मंजिल, पोलिटेकनिक के पास,
आम्बावाडी, अहमदाबाद-380015

7th Floor, GST Building,
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रजिस्टर्ड डाक ए.डी. द्वारा

क फाइल संख्या : File No : V2(84)184/Ahd-South/2018-19 / 10540 to 10545

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-0183-2018-19
दिनांक Date : 28-03-2019 जारी करने की तारीख Date of Issue _____

14/05/2019

श्री उमा शंकर आयुक्त (अपील) द्वारा पारित

Passed by Shri. Uma Shanker, Commissioner (Appeals)

ग Arising out of Order-in-Original No. 01/CX-II/Ahmd/JC/KP/2019 दिनांक: 01.01.2019 issued by
Joint Commissioner, Div-Ahd south, Central Tax, Ahmedabad-South

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

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथार्थिती नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :

Revision application to Government of India :

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रकिया के दौरान हुई हो।

(ii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।



(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(b) In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

(c) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(d) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम हो तो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(क) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में ओ-20, न्यू मैन्टल हारिपटल कम्पाउण्ड, मेघानी नगर, अहमदाबाद-380016

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at O-20, New Metal Hospital Compound, Meghani Nagar, Ahmedabad : 380 016. in case of appeals other than as mentioned in para-2(i) (a) above.



The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

- (3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellate Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

- (5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

- (6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇒ यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील दाखिल करने के लिए पूर्व शर्त बना दिया गया है।

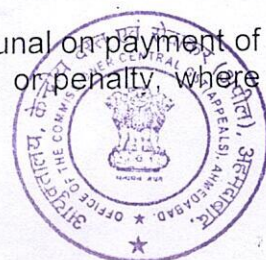
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

इस इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



ORDER-IN-APPEAL

M/s. Cony Engineering, 52/5/2, Margo Industrial Estate, Near Chakudia Mahadev, Rakhial, Ahmedabad [M/s. Cony Engineering, C/o Umesh Patel, M-504, Sukan Residency, Near Krishna Farm, New S G Road, Gota, Ahmedabad] has through Shri Umeshbhai P Patel, General Power of Attorney holder, filed this appeal against OIO No. 1/Cx-I/Ahmd/JC/KP/2019 dated 9.1.2019, passed by the Joint Commissioner, Central GST, Ahmedabad South Commissionerate[for short - 'adjudicating authority'].

2. Based on a intelligence, a show cause notice was issued to the appellant , proposing *inter alia* confiscation of the goods, recovery of central excise duty short paid along with interest by wrongly availing the SSI notification. The notice further proposed penalty on the appellant and Smt. Prafullaben S Patel, Proprietor of the appellant. This show cause notice was adjudicated vide OIO No. 3/JC/2005 dated 28.9.2005, wherein the then adjudicating authority, ordered confiscation of the goods, confirmed duty along with interest and further imposed penalty on both the appellants. Both the department and the appellant(s), preferred an appeal against the said OIO dated 28.9.2005. The Commissioner(A) vide his OIA No. 108-109/2006 dtd 26.6.2006, upheld the demand and redemption fine, setting aside the rest of the OIO. The department's appeal was set aside vide OIA No. 236/2006 dtd 28.9.2006. Department, thereafter filed an appeal against both the above mentioned OIAs. M/s. Cony Engineering also preferred an appeal against OIA No. 108-109/2006 dtd 26.6.2006. The departmental appeal against both the OIAs dated 26.6.2006 and 28.9.2006, was decided by the Hon'ble Tribunal vide its order no. A/3152-3154/WZB/AHD/2007 dated 11.12.2007, which restored the recovery of interest ordered by the adjudicating authority and further imposed penalty on appellant mentioned at Sr. No. 1, but reduced it to Rs. 1,29,962/-. Department, thereafter approached the High Court who vide its order dated 23.6.2009 in TA No. 1938 of 2008, remanded back the matter to the Hon'ble Tribunal. Tribunal, thereafter vide its order No. A/1556-1576/2009 dtd 15,16,17th July, 2009, imposed penalty equivalent to duty confirmed but gave an option to the appellant to deposit the entire dues within thirty days, in which case, the penalty would stand restricted to 25% of the duty amount. Department feeling aggrieved, approached the High Court who vide its order dated 17.2.2010 in TA No. 2592 of 2009, dismissed the departmental appeal. Department's appeal against the said order before the Apex Court was dismissed by the Hon'ble Supreme Court. In the meantime, appellant's appeal before the Hon'ble Tribunal against OIA No. 108-109/2006 dtd 26.6.2006, was decided, wherein vide order no. A/1179/2011 dtd 17.6.2011, the matter came to remanded back to the adjudicating authority. Based on the aforementioned remand order, the notice was decided vide OIO no. 70/Cx-1/Ahmd/JC/KP/2016 dated 16.12.2016. On an appeal being filed before the Commissioner(Appeals), the matter was decided by me vide my OIA no. AHM-EXCUS-001-APP-73 to 74-2017-18 dated 31.8.2017, wherein in respect of the present appellant, I had remanded back the matter. The aforementioned OIO dated 9.1.2019, is issued based on the aforementioned remand order.

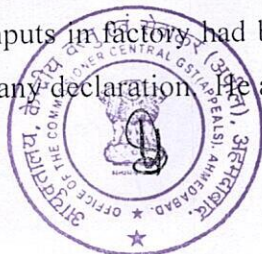


2.1 Vide the impugned OIO dated 9.1.2019, the adjudicating authority confirmed the demand of Rs. 4,48,145/-, imposed equivalent penalty under section 11AC of the Central Excise Act, 1944 read with Rule 25 of the Central Excise Rules, 2012, corresponding to Rule 173Q of the Central Excise Rules, 1944, demanded interest under section 11AB of the Central Excise Act, 1944. The amount of Rs. 5,19,818/- paid towards duty and Rs. 86,010/- paid towards interest was appropriated towards the demand.

3. Feeling aggrieved, the appellant have filed this appeal raising the following averments:

- (a) the appellants are engaged in the manufacturing of worm reduction gear boxes falling under chapter 84 of CETA '85; that their main inputs are worm wheel worm shaft, housing tops, housing bottoms and housing body;
- (b) that the adjudicating authority erred in confirming the demand;
- (c) that the appellants clearance is below the specified limit as required under notification No. 36/2001-CE(NT) dated 26.6.2001 as amended and hence he was not required to file any declaration;
- (d) that as per CESTAT order dated 21.7.2009 stands in order in so far as it relates to penalty; that the equal penalty imposed is not proper legal and is bad in law;
- (e) that the adjudicating authority has not considered the main issue as to whether the benefit of SSI notification was available to the appellant or otherwise;
- (f) that the semi finished goods obtained from foundries with CETRON brand is embossed at the time of casting itself and the said semi finished goods are being utilized in assembling the final product worm reduction gear box; that therefore the SSI benefit cannot be denied on the ground that the appellant affixed the brand name of another person on the goods manufactured by them; that the restriction imposed in para 4 of the SSI exemption could not be denied to the appellant on the ground that the appellant affixed the brand name of another person on the goods manufactured by them; that the castings are not traded as such but used as inputs in the manufacture of finished products; that it is amply clear that the entire case has been sought to be made out not only disregarding & overlooking the essential fact that the brand name CETRON has been embossed at the factory of the manufacturer supplier of casting but is also contrary to the decisions of the Hon'ble Tribunal;
- (g) that the appellant was selling worm reduction gear boxes under the brand name CETRON in as much as there is no corroborative evidence from any of the buyers; that the seized goods were the semi finished goods lying in the factory which was to be used in the manufacture of the final product; that the appellant never sold worm reduction gear boxes to the buyers under the brand name CETRON; that there is no confirmation from any buyers to have received the CETRON brand worm reduction gear box; that no finished goods bearing brand name CETRON was seized; that semi finished goods were seized;
- [h] that they were selling the goods under Copy printed invoices;
- [i] that as per Circular dated 27.10.1994, if such casting are traded in the market as such, it will amount to use of such casting in the course of trade and the benefit of exemption notification will not be available; that consequently if there is no trade of such goods the brand name provision would not apply;
- [j] that such branded castings have not traded in the open market as such but the same have been used in the manufacture of final product;
- [l] that no extended period is invocable;
- [m] that they had already paid penalty of Rs. 1,29,962/-; that the interest of Rs. 86,010/- paid towards interest has already been refunded to them;
- [n] that they wish to rely on the case of M/s. Unispanners Private Limited [2001(127) ELT 815], Pearl Engineering Works [1999(113) ELT 644], Subrabha Engineering Industries [2000(122) ELT 535] and Jain Trading Company [2006(193) ELT 96]; Vimal Printery and Others [1999(115) ELT A 222],
- [o] that the impugned OIO needs to be waived; that the OIO is contrary to the directions in remand ordered by the Tribunal.

4. Personal hearing in the matter was held on 26.3.2019, wherein Shri B.R.Parmar, Consultant, appeared for the appellant and reiterated the grounds of appeal. He further submitted copy of notification No. 36/2016-CE(NT). He also claimed that no buyer has stated that they had received branded goods[but inputs in factory had brand name]; that they were an SSI unit and hence were not required to file any declaration. He also pleaded on limitation.



5. I have gone through the facts of the case, the appellant's grounds of appeal, and the oral submissions made during the course of personal hearing. As is already mentioned *supra*, the impugned OIO dated 9.1.2019, which is challenged in the appeal, has been issued by the adjudicating authority as a consequence to my remand order vide OIA dated 31.8.2017.

6. I find that the adjudicating authority, vide her impugned OIO dated 9.1.2019, while confirming the demand along with interest and penalty, held as follows:

(a) that neither during the search nor in the statements of the manager and proprietor of the appellant as well as in the statement of the proprietor of M/s. Cetron Transmission Company there was any evidence that worm reduction gear boxes were sold under the brand name of Cony affixed on such gear boxes; that the brand name of Cony did not appear on the goods seized;

[b] that in order to avail the SSI benefit, the appellant purportedly tried to keep the turnover well below Rs. 1 crore by setting up M/s. Cony Engineering;

[c] that it is on record that for machining of the worm reduction gear boxes the appellant sent it to M/s. Cetron Transmission Company on job work; that after assembling the worm reduction gear boxes were sold under brand name CETRON on the invoices of the appellant with Cony printed in the said invoice; that in order to keep the turnover below Rs. 1 crore and to avail the benefit, the appellant wilfully with malafide intention did this;

[d] that the proprietor of M/s. Cetron Transmission Co admitted that brand name CETRON is owned by M/s. Cetron Transmission Company; that the housing bearing brand name Cetron lying in his factory belonged to the appellant; that the appellant was using the brand name Cetron owned by them.;

[e] that as far as Circular no. 71/71/94 -Cx dated 27.10.1994 is concerned, it is a clarification that castings manufactured as per the specific requirement of a customer by putting the brand name which the SSI puts on such castings is meant for the customer only for further manufacture & such castings are not traded and embossing of the brand name of the customer would not amount to using brand name so as to deny the benefit of the notification; that in terms of the circular the foundries who manufactured the casting cannot be denied the SSI exemption; that the manufacturers of castings would be eligible for SSI and not the appellant;

[f] that in the instant case both the appellant and M/s. Cetron Transmission Co., both were using casting bearing brand name Cetron on the goods; that the appellant had also confessed that Cetron brand was popular in the market and that they were using it and had benefited from it;

[g] that it has been held by the Tribunal also that SSI exemption is not to be denied so long as the branded goods are supplied to the brand name owner;

[h] that the appellant used the brand name CETRON.

7. Facts are already narrated *supra*. The task before the adjudicating authority, in terms of the Hon'ble Tribunal's order no. A/1179/WZB/AHD/2011 dated 17.6.2011, and my OIA dated 31.8.2017 was to examine [a] applicability of exemption notification No. 8/2003 [b] limitation and [c] demand being cum duty, etc..

8. The appellant's questioning of the findings recorded by the adjudicating authority is on primarily on the grounds that that the adjudicating authority has not considered the main issue as to whether the benefit of SSI notification was available to the appellant or otherwise. I think that the appellant is factually wrong as far as this ground is concerned. The adjudicating authority has discussed the issue and recorded her findings that the appellant was not eligible for the SSI exemption. The appellant has further stated that CETRON brand was embossed at the time of casting itself and that these semi finished goods were utilized in assembling the final product *worm reduction gear box* and hence it was erroneous to hold that they were not eligible for SSI benefit; that the restriction imposed in para 4 of the SSI exemption could not be held against the appellant on the ground that the appellant affixed the brand name of another person on the goods manufactured by them; that the castings are not traded as such but used as inputs in the manufacture of finished products; that the appellant never sold worm reduction gear boxes to the buyers under the brand name CETRON; that there is no confirmation from any buyers to have received the CETRON brand worm reduction gear box; that no finished goods bearing brand name CETRON was seized. These grounds have been aptly answered by the adjudicating



authority. I find that the castings [semi finished goods viz housing tops, housing body, etc.] were embossed with CETRON brand. This is a fact which is not disputed since these goods were seized. No answers are provided till date as to why CETRON brand name was embossed on a product of the appellant. Coupled with this fact, the adjudicating authority has also held that the Proprietor of the appellant and the Proprietor of the brand owner, have both confessed that they were selling the goods *worm reduction gear boxes* falling under chapter 84, under the brand name of CETRON, which leads me to the conclusion, that the appellant by using others brand name, was not entitled to the SSI benefit. The appellant now after a gap of 14 years is questioning the investigation to contend that there is no confirmation from any buyers of having received the Cetron brand worm reduction gear box. However, his silence on the fact that the statement confessing use of the brand name of Cetron by the appellant was never retracted, remains unexplained.

9. The adjudicating authority I find has extended the cum duty benefit, given her findings on the applicability of a judgement relied upon and the reasoning for non applicability of the benefit of the circular relied upon by the appellant. She has also dealt with the aspect of limitation. The appellant in his grounds has reiterated what was stated to the adjudicating authority and has not explained as to how the findings are nor correct. Moreover, even otherwise, in such a case wherein these facts were never brought to the notice of the department of use of brand name of others, to question the invocation of extended period, I find is not tenable. As far as his grounds for imposing penalty is concerned, I do not find that the appellant has raised any ground which forces me to interfere with the findings of the adjudicating authority. I have also gone through the case laws relied upon by the appellant and find that these case laws are not relevant to the particular issue at hand.

10. In view of the foregoing, I reject the appeal and uphold the impugned OIO.

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

11. The appeal filed by the appellants stands disposed of in above terms.

उमा शंकर

(उमा शंकर)

केन्द्रीय कर आयुक्त (अपील्स)

Date 28.03.2019

Attested

Vinod

(Vinod Lukose)
Superintendent,
Central Tax(Appeals),
Ahmedabad.



By RPAD.

To,

M/s. Cony Engineering,
52/5/2, Margo Industrial Estate,
Near Chakudia Mahadev, Rakhial,
Ahmedabad

M/s. Cony Engineering,
C/o Umesh Patel, M-504,
Sukan Residency, Near Krishna Farm,
New S G Road, Gota, Ahmedabad

Copy to:-

1. The Chief Commissioner, Central Tax, Ahmedabad Zone .
2. The Principal Commissioner, Central Tax, Ahmedabad South Commissionerate.
3. The Deputy/Assistant Commissioner, Central Tax, Division I, Ahmedabad South.
4. The Additional Commissioner, System, Central Tax, Ahmedabad South Commissionerate.
- ✓ 5. Guard File.
6. P.A.

