



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



स्पीड पोस्ट

- क फाइल संख्या : File No : V2(72)155/Ahd-South/2019-20/14476 To 14481
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-123-2019-20
दिनांक Date : 19-03-2020 जारी करने की तारीख Date of Issue 04/06/2020
आयुक्त (अपील) द्वारा पारित
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. MP/19/AC/Div-III/18-19 दिनांक: 14.08.2019 , issued by
Assistant Commissioner, Div-III, Central Tax, Ahmedabad-South
- घ अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
Monika Steel
Ahmedabad

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति 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.



(क) 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।

(A) 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.

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

(B) 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।

(c) 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 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd floor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad : 380004. 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।

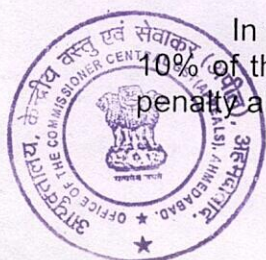
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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 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

This appeal has been filed by M/s Monika Steel, Plot No.9, Phase-II, GIDC Vatva, Ahmedabad [hereinafter referred to as "appellant"] against Order—in-Original No.MP/19/AC/Div-III/18-19 dated 26.07.2019/14.08.2019 [hereinafter referred to as "impugned order] passed by Assistant Commissioner, CGST, Division-III, Ahmedabad South [hereinafter referred to as "adjudicating authority"].

2. Briefly stated, the facts of the case are that the appellant were engaged in the manufacture of S.S.Pattas/Pattis falling under chapter 72 of the Central Excise Tariff Act, 1985 and availing the Special Procedure for payment of Central Excise duty under the Compounded Levy Scheme for the period from 01.07.2016 to 30.06.2017, as provided under Rule 15 of the Central Excise Rules, 2002 read with Notification No.17/2007-CE dated 01.03.2007, as amended. As per Special Procedure contained in the Notification supra, it was declared by the appellant that they operate three Cold Rolling Machines during the said periods. Subsequently, they vide letter dated 28.11.2016 informed the jurisdictional officer that they were forced to close three C R Machines with effect from 01.12.2016 due to market position and financial crises, however, no written approval was obtained from the proper officer for the same. As per permission granted under Notification supra, the appellant was required to discharge duty liability even if some of the C R Machine were closed/dismantled; that as per condition of the Notification supra, the amount payable shall be calculated by application of the appropriate rate to the maximum number of C R Machine installed by or on behalf of such manufacture, at any time during three calendar months immediately preceding the calendar month in which the application is made.

2.1. During scrutiny of ER-1 Return filed by the appellant, it was observed that they had not paid duty liability for the month of December 2016 and January 2017. Accordingly, a Show Cause Notice dated 01.11.2018 was issued to them for recovery of short payment of Central Excise duty amounting to Rs.2,40,000/- for relevant period along with interest and imposition of penalty. The adjudicating authority has confirmed the demand along with interest and imposed penalty of Rs.2,40,000/- under Rule 25 of Central Excise Rules, 2002 read with Section 11 AC of the Central Excise Act, 1944.

3. Aggrieved with the impugned order, the appellant has filed the instant appeal on the grounds that:

- The number of CR Machines being operated by a manufacturer is being amended frequently and the practise of informing about the non-production of Machines is sufficient for not paying Central Excise duty; that nothing is



prescribed in the statute with regard to method of reduction of C R Machines.

- The practise of giving intimation of discontinuance of Machines is followed by all the manufacturers in the industry; that the department has never objected that a written permission is required from the proper officer, while giving intimation letter to the effect of closure Machine;
- Such a discriminatory approach is justified by various decisions of Hon'ble High Court and Tribunal. The appellant has relied on various case laws in this regard; that submitted that as per judicial discipline, excise duty is to be levied only if there is manufacture of goods and cannot be levied ad-hoc basis.
- Penalty under Rule 25 cannot be imposed as there was no confiscation of goods; in the instant case, there is no malafide intention to evade duty, rather every fact was within the knowledge of the department. Therefore, imposition of penalty is not sustainable. They also relied on various case laws regarding non-applicability of penalty in similar situation.

4. Personal Hearing in the matter was held on 25.02.2020. Shri Pradeep Jain, Chartered Accountant, appeared for the hearing. He reiterated the submission made in Appeal Memorandum. He submitted a compilation of judicial pronouncement where the decision was in favour of the appellant. He particularly mentioned about the order of Rajasthan High Court in M/s Jupiter Industries in support of his contention.

5. I have carefully gone through the facts of the case and submissions made by the appellant in Appeal Memorandum as well as those made at the time of Personal Hearing. I find that the limited point to be decided in the instant case is relating to eligibility of exemption from payment of Central Excise duty under the Compounded Levy Scheme in terms of Notification No.17/2007-CE dated 01.03.2007, while closing of CR Machine for two months.

6. I find that the adjudicating authority has confirmed the duty in respect of C R Machined closed/dismantled for the month of December 2016 and January 2017 on the grounds that Rule 15 of Central Excise Rules, 2002 (CER) read with Notification No. 17/2007-CE dated 01.03.2007, as amended, do not provide any abatement of duty in respect of closed CR Machine out of total Machines installed in the factory; that para 6 read with para 8 of the Notification supra stipulates that in respect of ceasing to work is applicable only to those manufacturer who cease production for a continuous period of not less than three months. In any other case, the duty payable by him in the month during which he has availed himself of the procedure shall be calculated on the basis of the maximum number of cold rolling machines installed during the last month. The relevant Rule 15 of CER and relevant paragraph



of the Notification supra is reproduced herein below:

RULE 15. Special procedure for payment of duty. — (1) The Central Government may, by notification, specify the goods in respect of which an assessee shall have the option to pay the duty of excise on the basis of such factors as may be relevant to production of such goods and at such rate as may be specified in the said notification, subject to such limitations and conditions, including those relating to interest or penalty, as may be specified in such notification.

Para 3, 6 and 8 of the Notification No.17/2007-CE dated 01.03.2007.

3.Discharge of duty liability on payment of certain sum. - (1) A manufacturer whose application has been granted under paragraph 2 shall pay a sum calculated at the rate specified in this notification, subject to the conditions herein laid down, and such payment shall be in full discharge of his liability for duty leviable on his production of such cold re-rolled stainless pattas/pattis, or aluminium circles during the period for which the said sum has been paid:

(2) the appropriate rate to the maximum number of cold rolling machines installed by or on behalf of such manufacturer in one or more premises at any time during three calendar months immediately preceding the calendar month in which the application under paragraph 2 is made.

6.Provisions regarding new factories and closed factories resuming production. - (1) In the case of a manufacturer who commences production for the first time or who recommences production after having ceased production for a continuous period of not less than three months, and who has been permitted by the Assistant Commissioner of Central Excise or the Deputy Commissioner of Central Excise under paragraph 2 to avail of the procedure, the amount payable by him for the first month or part thereof, as the case may be, shall be provisionally calculated on the basis of his declaration of the maximum number of cold rolling machines that are installed or are likely to be installed by him or on his behalf during such period.

8.Provision regarding factories ceasing to work or reverting to the normal procedure. - Notwithstanding anything contained in this notification, where a manufacturer who had availed himself of the procedure contained in this notification ceases to work or reverts to the normal procedure, the duty payable by him in the month during which he has availed himself of the procedure shall be calculated on the basis of the maximum number of cold rolling machines installed during the last month in the manner prescribed in paragraph 6 and the amount already paid for the month in accordance with paragraph 3 shall be adjusted towards the duty so calculated and on such adjustment if there is any excess payment it shall be refunded to the manufacturer and any deficiency in duty shall be recovered from the manufacturer

7. As per provision of para 8 of the Notification No.17/2007-CE dated 01.03.2007 above, I find that the duty payable by the appellant in month during which they had availed themselves of the procedure shall be calculated on the basis of maximum number of cold rolling machines installed during the last month in the manner prescribed in paragraph 6. As per provision of para 6 above with regard to ceasing of production, the period of ceasing of production has to be at least three months and the amount payable shall be provisionally calculated on the basis of declaration of the maximum number of cold rolling machines that are installed or are likely to be installed by the manufacture during such period. In other words, the minimum closure period of CR Machine should be for three months and if the closure of CR Machine is less than a period of three months, after reverting the production the manufacturer shall pay the amount on the basis of maximum CR Machine maximum installed during the period. In the



instant case, there was a closure of machines installed in the factory for the period of two month only. Thus, the Notification indeed does not provide for abatement of duty, on account of closure of any machines or factory for two months and the appellant is required to pay the amount on the basis of maximum CR Machined installed during the period.

7.1 In view of the legal provisions governing the Compounded Levy Scheme as discussed above, it is apparent that the assessee who has opted for Special Procedure for payment of duty has to pay duty as per Para 6 of the Notification supra. Accordingly, in the instant case, the appellant is required to discharge full duty liability in respect of CR Machined closed/dismantled in the month of December 2016 and January 2017 also, as they have not ceased/closed the production for three months as stipulated in para 3 and 6 read with para 8 of the Notification supra.

7.2 In view of above, I am also of the opinion that the appellant is required to pay the applicable Central Excise duty amounting to Rs.2,40,000/- along with interest and penalty stipulated under Rule 25 of the CER as per condition of the Notification supra.

8. The appellant has relied on following decisions in similar issue which has been held that "no duty is leviable for period when machine is not operated".

- [i] CCE V/s Jupiter Industries – 2006 (206) ELT –Raj]
- [ii] Acme Industries - 2011 (269) ELT-Tri.Del]
- [iii] CCE V/s D.R.Metal Industries -2007 (219) ELT 239 –Tri.Bang]
- [iv] CESTAT, New Delhi's Order No.52715/2018 dated 10.07.2019 in case of M/s Paradise Steel Ltd.
- [v] CESTAT, New Delhi's Order No.53040/2018 dated 06.09.2018 in the case of M/s Rajshree Industries.

8.1 I find that in most cases cited above, the Hon'ble Tribunal has taken a decision that the assessee is entitled to benefit of payment from Central Excise duty for period under which the Machines were closed/dismantled, by relying the decision of the Hon'ble High Court of Rajasthan's decision in the case of M/s Jupiter Industries supra. The Hon'ble High Court in Jupiter Industries case has held that:

"Rule 96ZB(2) cannot be read independent by Rule 96ZB(1). Thus read in all cases whatever may be the situation, the tax is to be levied on the basis of maximum number of cold rolling machines installed and operated by and on behalf of such manufacturer in immediately preceding three calendar months. If that were so the expression immediately preceding three calendar months in which application is made, the rule may become redundant. Distinction has to be drawn between requirement of application under Section 96ZC before removing the goods and the requirement of intimating the officer before removing the machine itself. The application is in respect of removal of the manufactured articles from the premises whereas intimation is only needed in respect of change in machines installed in the factory premises. The manufacture of goods is condition precedent for charging of excise duty without which no levy can be made. Therefore, the rule cannot be made to go beyond the scope of charging provision".



9. On perusal of above referred decision of M/s Jupiter Industries, I find that it is distinguishable from the fact of the present case, as the issue involve in the said case is pertained to the period before March 2007 and governed under Notification 34/2001-CE dated 28.06.2001 read with provisions of the erstwhile Central Excise Rule 1944. The instant case is governing under Notification No. 17/2007-CE dated 01.03.2007 read with provisions of the Central Excise Rules, 2002. The Notification No. 17/2007-CE is self contained provision as referred supra. Since, it is issued under Central Excise Rules, 2002, it needs to be read in conjunction with the provisions made there under. Therefore, I find that the facts and circumstance of M/s Jupiter Industries and other case laws which followed the decision of M/s Jupiter Industries case is not applicable to the present case. The appellant further argued that earlier provisions i.e Rule 96ZA to 96ZGG prescribed for procedure (compounding scheme) for discharge of duty liability of manufacturers of SS Pattas/Pattis are pari meteria prescribed under notification 17/2007-CE. In this regard, I rely decision of Hon'ble Tribunal, Ahmedabad in case of M/s Shethi Metal Industries [2013 (294) ELT 603-Tri] which is an identical matter in the context of Notification No.17/2007-CE and squarely applicable to the present case. I reproduce the decision herein below:

"3. It is observed that the Appellate Authority in para 7 of the Order-in-Appeal dated 6-2-2012 has reproduced the provisions of Notification No. 17/2007-C.E., dated 1-3-2007. It has been rightly rejected by the Commissioner (A), as per para-8 of the Order-in-Appeal, that the judgments relied upon by the appellants are not applicable because the same were pertaining to the erstwhile Rules 96ZA to 96ZGG of the Central Excise Rules, 1944 where a separate procedure was prescribed. In para-8 of Special Compounded Levy Procedure, prescribed under Notification No. 17/2007-C.E., dated 1-3-2007, the refund or demand of duty can be worked out only if the unit availing special compounded levy procedure ceases to work or reverses to the normal duty payment procedure. In the instant case, that is not the situation and there is no provision in the prescribed special procedure to ask for rebate of duty paid under compounded levy scheme."

Since, the decision of the jurisdictional Hon'ble Tribunal supra has rejected the assessee's appeal by stating that there is no provision under Notification No.17/2007-CE for giving abatement of duty when the rolling mill remained closed for two months, I am bound to follow the said decision and conclude that the appellant is required to pay the applicable Central Excise duty along with interest as demanded/confirmed by the adjudicating authority.

9. With regard to penalty imposed under Rule 25 of CER, the appellant has contended that there is no mens rea on their part and therefore no penalty is imposable under Rule 25 of CER read with provisions of Section 11AC of CEA. Para 9 of the Notification No.17/2007-CE supra clearly stipulates that "if any manufacturer contravenes any provision of this notification in respect of any excisable goods, then all such goods shall be liable to confiscation, and the manufacturer shall be liable to penalty under Rule 25 of the Central Excise Rules,



2002". In the circumstances, the penalty imposed by the adjudicating authority is sustainable and I do not interfere the same.

10. In view of foregoing discussion, I uphold the impugned order and reject the appeal filed by the appellant. The appeal stands disposed of in above terms.

(Signature)
 (Akhilesh Kumar)
 Commissioner (Appeals)
 /03/2020

Attested

(Signature)
 (Mohanan V.V)
 Superintendent (Appeals),
 CGST, Ahmedabad.



BY RPAD/Speed P0st

To,

M/s Monika Steel,
 Plot No.9, Phase-II, GIDC, Vatva,
 Ahmedabad

Copy To:-

1. The Principal Chief Commissioner, CGST, Ahmedabad Zone .
2. The Principal Commissioner, CGST, Ahmedabad-South.
3. The Deputy/Assistant Commissioner, CGST, Division-III, Ahmedabad-South.
4. The Superintendent, CGST, AR-V, Division-III, Ahmedabad South.
5. The Assistant Commissioner, System-Ahmedabad South
6. Guard File.
7. P.A.

