



सत्यमेव जयते

आयुक्त(अपील)का कार्यालय,
Office of the Commissioner (Appeal),

केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्वमार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
☎ 07926305065 - टेलिफैक्स 07926305136



DIN : 20230264SW000000B378

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/2492/2022 *18618 - 22*
- ख अपील आदेश संख्या Order-In-Appeal No. AHM-EXCUS-001-APP-159/2022-23
दिनांक Date : 14-02-2023 जारी करने की तारीख Date of Issue 20.02.2023
आयुक्त (अपील) द्वारा पारित
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of OIO No. CGST-VI/Dem-17/Intact/AC/DAP/2022-23 दिनांक: 23.05.2022 passed by
Assistant Commissioner, CGST, Division VI, Ahmedabad South
- ध अपीलकर्ता का नाम एवं पता Name & Address

Appellant

M/s Intact Insurance Brokers Pvt Ltd
Mahalay (Padam Complex), Office No. 1003,
10th Floor, Opp. President Hotel, Off. CG Road,
Navrangpura, Ahmedabad - 380009

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 हानिकार खाने 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 भीतरमूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए।उसके साथ खाता इ.का मुख्य शीर्ष 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 होतो रूपये 200/-फीस भुगतान की जाए और जहाँ संलग्नरकम 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.

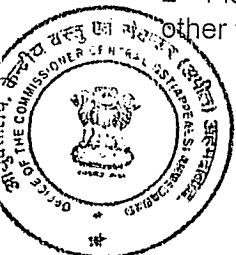
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 Appellant 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 शुल्कअधिनियम 1970 यथासंशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रु.6.50 पैसे कान्यायालय 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.

4^प सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण(सिस्टेट),के प्रतिअपीलो के मामले में कर्तव्यमांग(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 सेवाकर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded)-

- a. (Section) खंड 11D के तहत निर्धारित राशि;
इण लिया गलत सेनवैट क्रेडिट की राशि;
बण 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.

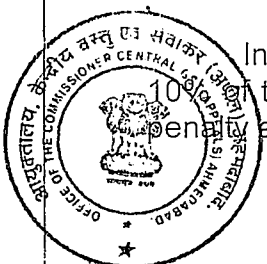
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

- (xiii) amount determined under Section 11 D;
(xiv) amount of erroneous Cenvat Credit taken;
(xv) 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 the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



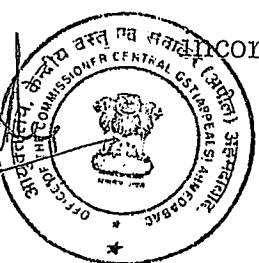
ORDER-IN-APPEAL

The present appeal has been filed by M/s. Intact Insurance Brokers Private Limited, Mahalay (Padam Complex), Office No.1003, 10th Floor, Opposite President Hotel, Off. C.G. Road, Navrangpura, Ahmedabad – 380 009 (hereinafter referred to as the “appellant”) against Order in Original No. CGST-VI/Dem-17/Intact/AC/DAP/2022-23 dated 23.05.2022 [hereinafter referred to as the “*impugned order*”] passed by the Assistant Commissioner, Division-VI, CGST, Commissionerate : Ahmedabad South [hereinafter referred to as “*adjudicating authority*”].

2. Briefly stated, the facts of the case are that the appellant were holding Service Tax Registration No. AADCI6107JSD001. As per the information received from the Income Tax Department, it was found that the appellant had declared different value in their ST-3 return and ITR for F.Y. 2015-16. Scrutiny of the data indicated that the appellant had declared lesser taxable value amounting to Rs.56,50,741/- in the ST-3 Returns on which service tax amounting to Rs.8,47,611/- was not paid. The appellant was called upon to explain the reasons for the difference and submit documents thereof. However, they failed to submit the called for documents and details. Therefore, the appellant were issued Show Cause Notice bearing No. V/WS06/O&A/CN-324/2020-21 dated 26.12.2020 wherein it was proposed to :

- A. Demand and recover the service tax amounting to Rs.8,47,611/- under the proviso to Section 73 (1) of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994.
- B. Impose penalty under Sections 77(1)(c), 77(2) and 78 of the Finance Act, 1994.

3. The SCN was adjudicated vide the impugned order wherein :
- a) The demand of service tax amounting to Rs.7,62,929/- was confirmed while the demand of service tax amounting to Rs.84,682/- was dropped for the reasons that it was wrongly calculated due to application of incorrect rate of service tax.

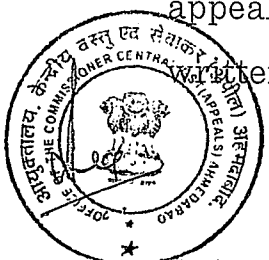


- b) The service tax amounting to Rs.7,62,929/- paid by the appellant was ordered to be appropriated.
- c) Interest amounting to Rs.2,07,019/- on late payment of service tax amounting to Rs.9,69,541/- was ordered to be recovered under Section 75 of the Finance Act, 1994.
- d) Penalty amounting to Rs.10,000/- was imposed under Section 77(2) of the Finance Act, 1994.

4. Being aggrieved with the impugned order, the appellant have filed the present appeal on the following grounds :

- i. The whole of the leviable service tax was duly paid much prior to the issuance of SCN dated 26.12.2020.
- ii. The details called by the adjudicating authority were submitted from time to time and it has been successfully established that there is no suppression, no intention to evade payment of tax and there is no short payment or non payment of tax.
- iii. The adjudicating authority has specifically noted at Para 14 of the order that there is no suppression of facts. Despite this, the adjudicating authority has proceeded to adjudicate the SCN ignoring the legal aspect that no SCN could have been issued invoking extended period.
- iv. Section 73 (1) of the Act comes in to play only if the person has short paid or not paid service tax or received excess refund. In their case non of the situations have occurred. Short payment applies to only service tax and not interest.
- v. The SCN is time barred. The adjudicating authority has erred in law as well as facts in invoking proceedings despite the absence of non-payment/short payment of service tax.

5. Personal Hearing in the case was held on 20.01.2023 through virtual mode. Shri Sumit C. Shingala, Chartered Accountant, appeared on behalf of appellant for the hearing. He reiterated the submissions made in the appeal memorandum. He further stated that he would make additional ten submissions.

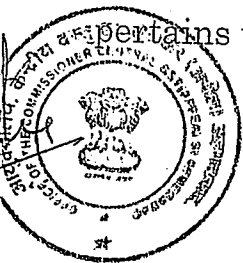


6. In the additional written submissions filed on 24.01.2023, the appellant submitted, inter alia, that :

- The demand pertains to F.Y. 2015-16 and the normal period would expire after 30 months from the relevant date i.e. 30.09.2018. The SCN was issued on 26.12.2020 invoking the extended period of limitation and the reasons is stated to be on account of suppression of facts with intent to evade payment of service tax on their part.
- They had contended before the adjudicating authority that there was no suppression of facts and the adjudicating authority has noted at Para 14 of the order that there is no suppression on their part. Once it is the case that there is no suppression and there was no intention to evade payment of tax, the jurisdiction to invoke extended period gets vacated.
- Reliance is placed upon the decision dated 17.03.2022 of the Hon'ble CESTAT, Ahmedabad in the case of Chiripal Polyfilms Ltd. Vs. Vadodara-I.
- Once the SCN is time barred, the demand for service tax itself cannot be raised and as held by the Hon'ble Tribunal, question of consequential interest and penalty does not arise at all.
- Reliance is also placed upon the judgment of the Hon'ble High Court of Gujarat in the case of Gujarat Narmada Fertilizers Co. Ltd. which is considered and elaborated in the case of Bank of Baroda Vs. Commissioner of Service Tax, Mumbai in Appeal No. ST/356/11-Mum.

7. I have gone through the facts of the case, submissions made in the Appeal Memorandum, the submissions made at the time of personal hearing, the additional written submissions and the materials available on records. The issue before me for decision is whether the impugned order passed by the adjudicating authority, charging interest on the service tax paid by the appellant belatedly but before issuance of SCN, and imposition of penalty under Section 77 (2) of the Finance Act, 1994, in the facts and circumstances of the case, is legal and proper or otherwise. The dispute

pertains to the period F.Y. 2015-16.



8. It is observed that the demand of service tax was raised against the appellant based on difference observed upon reconciliation of the value of services declared in their ITR, received from the Income Tax department, with the taxable value of services declared in their ST-3 returns. The adjudicating authority has at Para 11 of the impugned order recorded his finding that the appellant had, due to inadvertent error, not filed their ST-3 returns for the period April to September, 2015 but had paid the applicable service tax on the differential income amounting to Rs.56,50,741/-. It has further been recorded that the appellant had paid service tax amounting to Rs.3,86,651/- and the same is reported in their ST-3 returns for the period from October, 2015 to March, 2016. The remaining service tax amounting to Rs.7,62,929/- too was paid by the appellant on different dates, prior to issue of the SCN. It is observed from Para 12 of the impugned order that the service tax for the months June, 2015 to March, 2016 amounting to Rs.9,69,541/- was paid on 31.03.2016 and 11.10.2017. However, as the appellant had paid the service tax payable after the date on which it was due, the adjudicating authority has held that the appellant are liable to pay interest for delayed payment of service tax and the interest payable has been computed and indicated at Para 12 of the impugned order. The adjudicating authority has confirmed the service tax demanded in the SCN and appropriated the service tax paid by the appellant before issue of SCN. The adjudicating authority has also imposed penalty on the appellant amounting to Rs.10,000/- under Section 77 (2) of the Finance Act, 1994 for failure to file ST-3 returns by the due date.

8.1 The appellant have in their appeal memorandum contested the charging of interest amounting to Rs.2,07,019/- and imposition of penalty amounting to Rs.10,000/- under Section 77 (2) of the Finance Act, 1994. The appellant have contended that as the adjudicating authority has held that there is no suppression on their part, the extended period of limitation is not invocable and accordingly, the proceedings initiated vide the impugned SCN do not survive. Further, in support of their contention that interest cannot be recovered by invoking the extended period of limitation, in the



absence of suppression, they have relied upon judgments of the Hon'ble High Court of Gujarat as well as the Hon'ble Tribunal. I have gone through the case laws relied upon by the appellant. I find that in the case of C.C.E. & C, Vadodara – II Vs. Gujarat Narmada Fertilizers Co. Ltd . – 2012 (285) ELT 336 (Guj), the Hon'ble High Court of Gujarat had held that :

“11. In the present case, when the period of limitation had already expired and when the extended period beyond one year was not available to the department as held by the Commissioner himself in his order-in-original, to our mind the respondent was not liable to pay even the basic duty. But for the respondent voluntarily making payment of such duty short-paid, it was not open for the Department to recover the same under sub-section (1) of Section 11A of the Act. In absence of any such voluntary payment, recovery of the unpaid duty would not have been possible. In that view of the matter, we do not find the case would fall under sub-section (2B) of Section 11A of the Act. Sub-section (2B) of Section 11A of the Act applies in a case where there is voluntary payment of unpaid duty before issuance of show cause notice under sub-section (1) of Section 11A. When the provision refers to show cause notice, it means a show cause notice which could have been validly issued and surely not a notice which had become time-barred. If by efflux of time and in absence of availability of extended period of limitation, such show cause notice itself had become time-barred, any payment made voluntarily by the manufacturer cannot be viewed as one made under sub-section (2B) of Section 11A of the Act.

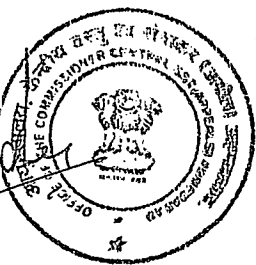
12. In the present case, we have already held that time for issuing such a notice was one year, which period had already expired.

13. Accepting the stand of the Department that even in such a case once the payment of duty is made, interest liability would follow would bring about an incongruent situation. The recovery of the unpaid or short paid duty would become time-barred. If the manufacturer does not pay it voluntarily, it would not be possible for the Department to recover the same. But if he does it voluntarily despite completion of period of limitation, he would, further be saddled with the liability to pay statutory interest. Surely, this was not the intention of the Legislature while sub-section (2B) was introduced in Section 11A of the Act.”

8.2 The above judgment was followed in the case of Bank of Baroda Vs. Commissioner of Service Tax, Mumbai – 2015 (40) STR 1069 (Tri.-Mumbai) wherein the Hon'ble Tribunal had held that :

“10. It can be seen from the above reproduced relevant paragraphs the ratio would squarely apply in the case in hand, as on limitation, we do find that the appellant could have succeeded and the findings of the adjudicating authority in paragraph No. 39 of the impugned order also indicates that there was no intention on appellant's part of evading the service tax liability, which would mean that demand of service tax liability can be only within the limitation period, that is the one year from the date of issuance of show cause notice.

11. In view of the foregoing respectfully following the authoritative judicial pronouncement on similar facts, we hold that appellant is not liable to discharge any interest on the amount of service tax liability paid by them



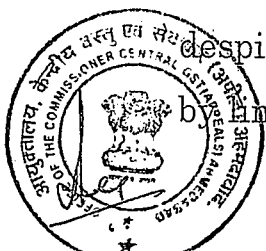
during the proceedings of lower authorities, the appeal to that extent is allowed.”

8.3 I find that these judgments, relied upon by the appellant in the cases supra, are applicable in the facts of the case in as much as the adjudicating authority has himself held, at Para 14 of the impugned order, that there is no suppression of facts. Consequently, the provisions of extended period cannot be invoked for charging and demanding interest in the service tax self assessed and paid by the appellant. Hence, in terms of the decisions of the Courts/Tribunals relied upon the appellant, the demand of interest beyond normal period of limitation would not survive.

9. The appellant have also contested the imposition of penalty amounting to Rs.10,000/- under Section 77(2) of the Finance Act, 1994. The text of Section 77(2) is reproduced below :

“(2) Any person, who contravenes any of the provisions of this Chapter or any rules made thereunder for which no penalty is separately provided in this Chapter, shall be liable to a penalty which may extend to ten thousand rupees.”

9.1 The adjudicating authority has at Para 15 of the impugned order recorded his finding that *“Further, I find that, the said assessee has not filed the ST 3 return for the period from April to September of F.Y. 2015-16 within the due date of filing of returns. Therefore, they are liable to pay penalty of Rs. 10,000/- under provisions of section 77(2) of the Finance Act, 1994.”* It is an undisputed fact that the appellant had not filed their ST-3 returns for the period from April, 2015 to September, 2015. They have, therefore, contravened the provisions of Section 70 of the Finance Act, 1994. While the said Section 70 provides for charging late fee on account of delayed filing of returns, it does not cover non-filing of the prescribed returns. Further, there is no other provision under the Finance Act, 1994 which provides for penal action for non-filing of the prescribed returns. Consequently, the provisions of Section 77(2) of the Finance Act, 1994 are applicable and the adjudicating authority has rightly imposed penalty, under the said provisions, upon the appellant. Further, there is no limitation prescribed under Section 77 of the Finance Act, 1994. Therefore, despite the proposal for recovering interest from the appellant being barred by limitation, the proposal for imposition of penalty under Section 77 (2) of



the Finance Act, 1994 would not be barred by limitation. Accordingly, I do not find any infirmity in the impugned order imposing penalty under Section 77(2) of the Finance Act, 1994.

10. In view of the above, I set aside the impugned order insofar as it pertains to recovery of interest amounting to Rs.2,07,019/- and allow the appeal filed by the appellant to this extent. However, I uphold the impugned order insofar as it pertains to imposition of penalty under Section 77(2) of the Finance Act, 1994 and reject the appeal filed by the appellant in this regard.

11. 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.

Akhilesh Kumar
 (Akhilesh Kumar)
 Commissioner (Appeals)
 Date: 14.02.2023.



Attested:

N. Suryanarayanan. Iyer
 (N.Suryanarayanan. Iyer)
 Assistant Commissioner (In situ),
 CGST Appeals, Ahmedabad.

BY RPAD / SPEED POST

To

M/s. Intact Insurance Brokers Private Limited, Appellant
 Mahalay (Padam Complex),
 Office No.1003, 10th Floor,
 Opposite President Hotel,
 Off. C.G. Road,
 Navrangpura, Ahmedabad – 380 009

The Assistant Commissioner, Respondent
 CGST, Division- VI,
 Commissionerate : Ahmedabad South.

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Principal Commissioner, CGST, Ahmedabad South.
3. The Assistant Commissioner (HQ System), CGST, Ahmedabad South.
 (for uploading the OIA)
4. Guard File.
5. P.A. File.