



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 : 20230264SW000000C160

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STD/225/2022 / 86 28 - 33
- ख अपील आदेश संख्या Order-In-Appeal No. AHM-EXCUS-001-APP-161/2022-23
दिनांक Date : 15-02-2023 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/WS07/Ref-01/RAG/AC/2022-23 दिनांक: 26.05.2022 passed by
Assistant Commissioner, CGST, Division VII, Ahmedabad South
- घ अपीलकर्ता का नाम एवं पता Name & Address

Appellant

1. The Assistant Commissioner
CGST, Division VII, Ahmedabad South
3rd Floor, APM Mall, Anand Nagar Road,
Satellite, Ahmedabad - 380015

Respondent

1. M/s Paavan Bus Service
Pritamnagar First Dhal, Opp. UCO Bank,
Ellisbridge, Ahmedabad
2. M/s Paavan Bus Service
Shop No. 3, Pritamnagar Slop,
Ellisbridge, 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 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 प्रक्रिया 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 रुपये 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, अपीलों 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 रू.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.

- 1⁰ 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.

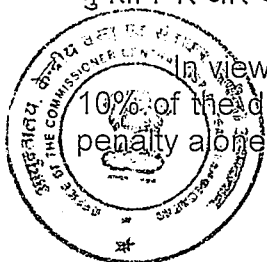
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

- (vii) amount determined under Section 11 D;
(viii) amount of erroneous Cenvat Credit taken;
(ix) 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."

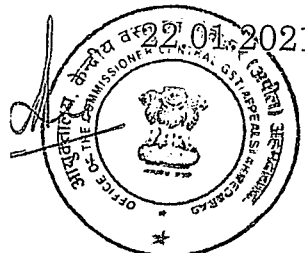


ORDER-IN-APPEAL

The present appeal has been filed by the Assistant Commissioner, CGST, Division-VII, Commissionerate- Ahmedabad South (hereinafter referred to as the "appellant"), on the basis of Review Order No. 38/2022-23 dated 12.08.2022 passed by the Principal Commissioner, Central GST, Ahmedabad South Commissionerate in terms of Section 84 (1) of the Finance Act, 1994, against Order in Original No. CGST/WS07/Ref-01/RAG/AC/2022-23 dated 26.05.2022 [hereinafter referred to as "*impugned order*"] passed by the Assistant Commissioner, CGST, Division-VII, Commissionerate- Ahmedabad South [hereinafter referred to as "*adjudicating authority*"] in the case of M/s. Paavan Bus Service, Pritamnagar First Dhal, Opposite UCO Bank, Ellisbridge, Ahmedabad [hereinafter referred to as the "respondent"].

2. Briefly stated, the facts of the case are that the respondent had filed refund claim for an amount of Rs.1,50,667/- on 02.12.2010 in respect of the service tax paid by them during the period from October, 2008 to March, 2009 on the grounds that they were not liable to service tax under the category of Tour Operator Service, as they were holding Contract Carriage Permit (CCP) and providing point to point bus service. The respondent was issued Show Cause Notice dated 21.01.2011 which was decided vide OIO NO. SD-02/Ref-78/10-11 dated 18.03.2011 and the refund claim was rejected. Being aggrieved, the respondent had filed appeal before the Commissioner (Appeals), Ahmedabad, who vide OIA No. AHM-EXCUS-011-APP-071 to 074-2019-20 dated 29.11.2019 set aside the OIO dated 18.03.2011 and allowed the appeal with consequential relief.

2.1 In the remand proceedings, the refund claim was rejected vide OIO No. CGST/WS07/Ref-05/BSM/AC/2020-21 dated 29.04.2020 on the grounds that the appellant had failed to produce certain documents. Being aggrieved, the appellant filed appeal before the Commissioner (Appeals), Ahmedabad, who vide OIA No.AHM-EXCUS-001-APP-69-70/2020-21 dated 22.01.2021 allowed the appeal by way of remand. Thereafter, the



respondent had filed claim for refund of an amount of Rs.1,50,667/- on 02.03.2022, which was sanctioned along with interest vide the impugned order.

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

- i. The adjudicating authority has erred in sanctioning the refund without recording any finding on the merits of the case.
- ii. Except for holding that the respondent was not liable to pay service tax on the service provided by them as per Notification No.20/2009-ST dated 07.07.2009, the adjudicating authority has not recorded any finding as to how the said Notification is applicable for the period from October, 2008 to March, 2009. No findings have been recorded whether the respondent is in the exclusion category of the said Notification.
- iii. The adjudicating authority has held that the incidence of service tax has not been passed on in view of the Chartered Accountant's certificate and the fact that the respondent had in their P&L Account for F.Y. 2009-10 shown the service tax as expenditure.
- iv. This finding of the adjudicating authority is against the settled legal position. Chartered Accountant's certificate is not conclusive proof of incidence of tax not being passed on. Further, the amount in question has not been shown as claims receivables in the Balance Sheet for the relevant period.
- v. Since the amount claimed as refund was debited as expense, the respondent had collected the same either directly or indirectly from their customers.
- vi. If the amount is taken to the P&L Account, it signifies that the respondent had adjusted the amount in their income while arriving at net profit thereby implying that the incidence has been passed on to third parties.

vii. Reliance is placed upon the judgment in the case of Hindustan Petroleum Corporation Ltd. Vs. Commissioner of Central Excise,



Mumbai-II – 2014-TIOL-658-CESTAT-MUM; United Liner Agencies of India Pvt. Ltd. Vs. Commissioner of Service Tax, Mumbai-II – 2017-TIOL-2961-CESTAT-MUM; Commissioner of Customs (Exports), Chennai Vs. BPL Ltd. – 2010 (259) ELT 526 (Mad.); Commissioner of C.Ex. & Cus., Nashik Vs. Raymond Ltd. – 2015 (316) ELT 129 (Tri.-Mum.); ITC Ltd. Vs. Commissioner of Service Tax, Delhi – 2019 (22) GSTL 218 (Tri.-Del.); and Commissioner of C.Ex., & Cus, Nashik Vs. Crompton Greaves Ltd. – 2011 (22) STR 380 (Tri.-Mumbai).

4. Personal Hearing in the case was held on 20.01.2023. Shri Maulik Trivedi, Proprietor appeared for the hearing. He stated that the adjudicating authority has correctly sanctioned the refund. He further stated that he would make a written submission as part of cross-objection.

5. The respondent have filed their cross-objection to the appeal on 07.02.2023, wherein it has been contended that :

- The adjudicating authority has sanctioned the refund after examining the issue of unjust enrichment, as discussed in Para 18 of the impugned order. However, they draw attention to facts which were not verified by the reviewing authority.
- They are engaged in providing plying bus services between two places and under the bona fide belief that no service tax is leviable on such service and hence, not collected the same from passengers. They had paid service tax in cash on their own during the disputed period.
- They are not in agreement with the grounds stated in Para 29 of the Appeal Memorandum. The facts of the case, the nature of service provided has not been properly examined and understood. Only on the basis of presumption that as they had shown the amount of refund as expenditure in the P&L Account, it is stated that incidence of service tax has been passed on to customers.
- During the disputed period, while issuing ticket to passengers, they had not shown or collected service tax from the customers. The service tax paid was shown as expenditure as the same was not collected from the passengers.



- 7
- Expenditure is generally an outgo and some of such expenditure may be in the nature of payments which may result in refund due to any reasons. This type of refund is highly uncertain and no one can take chance and therefore, it is shown as expenditure in P&L Account. In any case nothing turns insofar as taxation is concerned on mere accounting treatment. Therefore, payment of service tax not shown as Receivables in P&L Account cannot be base to conclude that service tax has been passed on to other person. They submit undertaking that the amount of refund would be disclosed in the ITR of assessment year 2023-24 as income.
 - Reliance is placed upon the judgment in the case of Hindustan Petroleum Corporation Ltd. Vs. Commissioner of Customs (Imports), Mumbai – 2015 (328) ELT 490 (Tri.-Mumbai); Gail (India) Ltd. Vs. Commissioner of Central Excise, Vadodara – 2016 (46) STR 698 (Tri.-Ahmd.); Man Truck & Bus India P. Ltd. Vs. Commissioner of Cus., GST, C.Ex., & Cus., Indore – 2021 (375) ELT 590 (Tri.-Del.); Johnson Lifts Pvt. Ltd. Vs. Commissioner of GST & C.Ex., Chennai Outer – 2021 (378) ELT 461 (Tri.-Mad.); Swastika Suiting Ltd. Vs. Commissioner of C.Ex., Jaipur-II- 2018(359) ELT 415 (Tri.-Del.); Sabc Innovative Plastics India Pvt. Ltd. Vs. C.C., Jamnagar (Prev.) – 2018 (362) ELT 535 (Tri.-Ahmd); Commissioner of C.Ex., Pune-I Vs. Sandvik Asia Ltd. – 2017 (52) STR 112 (Bom.) and Heinz India Pvt. Ltd. V. Commissioner of C.Ex., Lucknow – 2017 (355) ELT 438 (Tri.-All.).
 - As the service provided by them is not chargeable to service tax, the service tax paid by them is to be treated as deposit. Therefore, the provisions of unjust enrichment would not apply. Reliance is placed upon the judgment in the case of Gawar Construction Ltd. – 2019 (370) ELT (Tri.-Chan.)

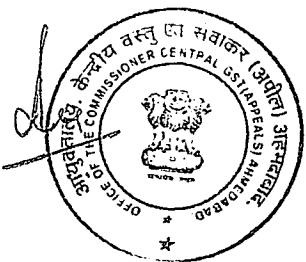
6. I have gone through the facts of the case, submissions made in the Appeal Memorandum, the cross-objections filed by the respondent and the materials available on records. The issue before me for decision is whether



the impugned order sanctioning refund of service tax along with interest, in the facts and circumstances of the case, is legal and proper or otherwise.

7. It is observed from the materials available on record that the consequent to the Commissioner (Appeals), Ahmedabad allowing the appeal filed by the respondent with consequential relief vide OIA No. AHM-EXCUS-001-APP-071 to 074-2019-20 dated 29.11.2019, the adjudicating authority had rejected the refund claim on the grounds that the respondent had failed to produce i) Chartered Accountant/Statutory Auditor Certificate regarding non-passing of the incidence of tax to any customer and ii) copy of Audited Balance Sheets along with relevant ledgers called for vide letters dated 23.03.2020 and 20.04.2020. Therefore, it was held that the respondent had failed to prove that the burden of tax was borne by them. On appeal preferred by the respondent, this authority had vide OIA dated 22.01.2021 remanded the matter back to the adjudicating authority for following the principles of natural justice and the respondent was allowed to file all documentary evidences in support of their contention.

7.1 In the remand proceedings ordered vide OIA dated 22.01.2021, the respondent had submitted copy of the Certificate issued by Chartered Accountant certifying that the incidence of service tax was not passed on to the customers. The respondent also submitted copy of P&L Account for the disputed period, wherein they had shown service tax as expenditure. The adjudicating authority, after considering the documents submitted by the respondent as well as the Chartered Accountant Certificate, that they had not passed on the incidence of service tax, had sanctioned the refund claim along with interest. The appellant department have in the appeal memorandum challenged the sanction of refund on the grounds that Chartered Accountant Certificate is not conclusive proof of the incidence of tax not being passed on to the customers. It has been further contended that as the respondent have shown the service tax as expenditure and not as receivables in their P&L Account, it is indicative of the fact that the service tax was collected by them from their customers. The appellant department



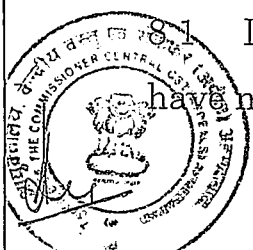
have relied upon judgments of the Hon'ble Tribunal in support of their contention.

7.2 It is observed from the materials on record that the respondent have submitted the documents, called for by the adjudicating authority and the non-submission of which led to rejection of their refund claim in the earlier round of litigation, before the adjudicating authority to establish that the incidence of service tax was not passed on. Since the respondent had complied with the specific requirement of the department by submitting the called for documents, the appellant department cannot now come forward with the contention that these documents are not sufficient to establish that the incidence of tax was not passed on to the customers. On this very ground the appeal filed by the appellant department is liable to be rejected.

8. The respondent have in support of their contentions relied upon, among others, the judgment in the case of Johnson Lifts Pvt. Ltd, Vs. Commissioner of GST & C.Ex., Chennai Outer Commissionerate – 2021 (378) ELT 461 (Tri.-Chennai). In the said case, the Hon'ble Tribunal had held that :

“10. The minimum/initial burden of proof, according to me, stands discharged by the appellant upon production of documents in their support and its own undertaking. In the absence of any findings to the contrary, the onus shifts to the Revenue and the Revenue has miserably failed to discharge its onus. Therefore, the presumption as to the preponderance of probabilities is heavily stacked against the Revenue. Law has prescribed Accounting Standards that is required to be followed consistently. Books of Account are therefore to be maintained accordingly and, of course, following a consistent method of accounting. Expenditure is generally an outgo and some of such expenditure may be in the nature of payments which may result in partial or full refund/recovery due to various reasons. Some of such expenditure is also towards Duty payment, the refund of which is highly uncertain and no assessee would take chances in this regard. So, while expenditure for other payments may be receivable, the same may not be the case with Duty payment, but that alone cannot decide an issue. The refund here, in this case, is claimed for a few years only and just by referring to one year's Books of Account, it cannot be concluded that the expenditure having not been carried forward, the same is not considered as a receivable. In any case, nothing turns insofar as taxation is concerned on a mere accounting treatment. Moreover, this is not the basic doubt in the mind of the Adjudicating Authority who perhaps had the privilege of looking into the Books of Account during the course of adjudication proceedings and therefore, the view expressed by the First Appellate Authority is without any basis and the same cannot be sustained.”

It is observed that in the instant appeal, the appellant department have not brought on record any evidence which cast any iota of doubt on the



veracity of the Certificate issued by the Chartered Accountant to the effect that incidence of service tax was not passed on to the customers.

9. In view of the above facts and considering the judgment of the Hon'ble Tribunal supra, I am of the considered view that there is no merit in the appeal filed by the appellant department. Consequently, I uphold the impugned order and reject the appeal filed by the appellant department.

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

The appeal filed by the appellant department stands disposed of in above terms.

Akhilesh Kumar
15 Feb 2023
(Akhilesh Kumar) 2023..

Commissioner (Appeals)

Date: 15.02.2023.

Attested:

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



BY RPAD / SPEED POST

To

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

Appellant

M/s. Paavan Bus Service,
Pritamnagar First Dhal,
Opposite UCO Bank,
Ellisbridge, Ahmedabad

Respondent

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.