



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 380015.  
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015  
07926305065 - टेलिफैक्स 07926305136



DIN : 20230364SW000000F069

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/2773/2022 19375-79
- ख अपील आदेश संख्या Order-In-Appeal No. AHM-EXCUS-001-APP-177/2022-23  
दिनांक Date : 06-03-2023 जारी करने की तारीख Date of Issue 13.03.2023  
आयुक्त (अपील) द्वारा पारित  
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of OIO No. 36/WS08/AC/HKB/2022-23 दिनांक: 31.05.2022 passed by Assistant  
Commissioner, CGST, TAR Section, Ahmedabad South
- घ अपीलकर्ता का नाम एवं पता Name & Address

**Appellant**

M/s Ashokkumar Baburam Jain  
D-501, Kaladeep, 100 Feet Road,  
Opposite Dhananjay Tower,  
Satellite, 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, 4<sup>th</sup> 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।

(क) 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 इका 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 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.

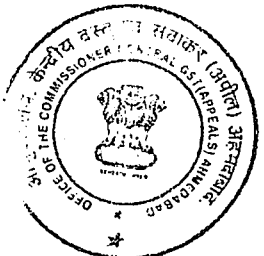
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 2<sup>nd</sup> माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद-380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup> 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 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.

20<sup>प</sup> 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.

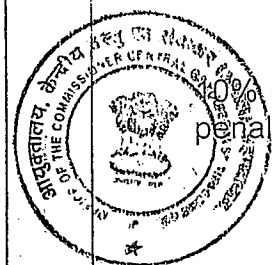
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

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



ORDER-IN-APPEAL

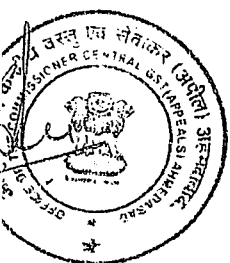
The present appeal has been filed by M/s. Ashokkumar Baburam Jain, D-501, Kaladeep, 100 Feet Road, Opposite Dhananjay Tower, Satellite, Ahmedabad (hereinafter referred to as the "appellant") against Order in Original No. 36/WS08/AC/HKB/2022-23 dated 31.05.2022 [hereinafter referred to as "*impugned order*"] passed by the Assistant Commissioner, TAR Section, CGST, Commissionerate : Ahmedabad South [hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case are that the appellant were not registered with the Service Tax department. They are holding PAN No. ADIPJ8810C. As per the information received from the Income Tax Department, the appellant had earned substantial income from services amounting to Rs.45,51,505/- during F.Y. 2015-16. However, they did not obtain service tax registration and did not pay service tax on such income from service. The appellant was called upon to submit documents, however, they did not submit the called for documents and details. Therefore, the appellant was issued Show Cause Notice bearing No. CGST/WS0803/O&A/TPD(15-16)/ADIPJ8810C/2020-21/5562 dated 22.12.2020 wherein it was proposed to :

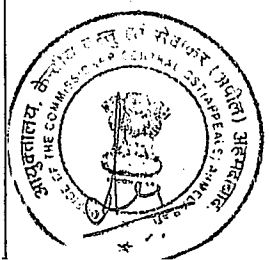
- a) Demand and recover the service tax amounting to Rs.6,59,968/- under the proviso to Section 73 (1) of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994.
- b) Impose penalty under Sections 77(1), 77(2) and 78 of the Finance Act, 1994.

3. The SCN was adjudicated vide the impugned order wherein :

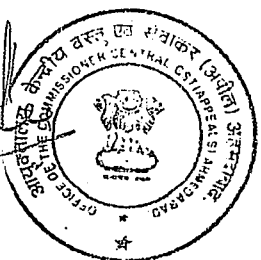
- I. The demand of service tax amounting to Rs.2,63,987/- was confirmed along with interest.
- II. Penalty amounting to Rs.10,000/- each was imposed under Sections 77(1) and 77(2) of the Finance Act, 1994.
- III. Penalty amounting to Rs.2,63,987/- was imposed under Section 78 (1) of the Finance Act, 1994.
- IV. The demand of service tax amounting to Rs.3,95,981/- was dropped.



4. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal on the following grounds :
- i. The impugned order has been passed in violation of the principles of natural justice. The impugned order has not considered that the SCN was issued merely on the basis of date from Income Tax Department and no further investigation has been done by the department. No opportunity was provided to them before issue of the SCN.
  - ii. Reliance is placed upon the judgment in the case of Uma Nath Pandey Vs. State of UP – 2009 (27) ELT 241 (SC) and UOI Vs. Hanil Era Textiles – 2017 (349) ETL 384 (SC).
  - iii. The impugned order has been passed based on the SCN which has been issued without taking into account the written submission made by them.
  - iv. The impugned order cannot be passed merely on the date of Income Tax department as finding requires investigation and analysis. It is not necessary that the income shown in ITR is subject of service tax because such income might be exempted from payment of service tax.
  - v. The SCN has been issued on 22.12.2020 proposing to demand service tax for F.Y. 2015-16 by invoking the extended period of limitation. In view of the language of the proviso to Section 73(1) of the Finance Act, 1994, it is necessary that there must be suppression of facts or wilful misstatement with intent to evade payment of tax. The department has failed to substantiate the intention to evade payment of tax at their end, so extended period cannot be invoked.
  - vi. Reliance is placed upon the judgment of the Hon'ble Supreme Court in the case of Tata Consultancy Services Limited Vs. Commissioner; Uniworth Textiles Ltd. Vs. Commissioner of C.Ex., Raipur – 2013 (288) ELT 161 (SC); Anand Nishikawa Co. Ltd. Vs. Commissioner of C.Ex., Meerut – 2005 (188) ELT 149 (SC).
  - vii. The impugned order merely states that there is suppression without proving the same.
  - viii. The SCN has not shown any positive act done by them which proves the intention of evasion of service tax. For this reason itself, the SCN has failed to justify the invocation of extended period of limitation.



- ix. Reliance is placed upon the judgment in the case of Continental Foundation Jt. Venture Vs. CCE, Chandigarh-I – 2007 (2160 ELT 177 (SC); CCE, Mumbai-IV Vs. Damnet Chemicals Pvt. Ltd. – 2007 (216) ELT 3 (SC).
- x. They are in the business of selling Building Colour, Paint Colour and Polish material etc. in the name of a proprietary firm 'Ashok Agency'. They also execute contract for painting, polishing work of walls and civil structure with material and labour. They are registered with Gujarat VAT department.
- xi. During F.Y. 2015-16, they had executed work for painting the structure with material and labour. They had been charging VAT on full value of material supplied. For labour portion, they had not paid service tax as they had been claiming basic exemption limit of Rs.10 lakhs as the total service income was below Rs.10 lakhs.
- xii. They had executed total work of Rs.45,51,505/- out of which Rs.43,48,605/- was executed with labour and material. Work with only service was executed for Rs.2,02,900/-. They had sold material worth Rs.37,16,923/- and provided service of Rs.8,34,582/-. The detailed breakup of the sales and services is submitted. Copy of the P&L and Balance Sheet of F.Y. 2015-16 are submitted.
- xiii. As per Rule 2A(i) of the Service Tax (Determination of Value) Rules, 2006, if in work contract, value of property on goods transferred is available, then such value shall be considered as value of goods and remaining portion shall be considered as service portion and service tax shall be levied on such service portion.
- xiv. The impugned order has wrongly applied Rule 2A(ii)(A) which can be applied only in such cases where the value of service portion cannot be determined separately.
- xv. Copies of Sale of Material Ledger, Sale of Labour Ledger, ITR, VAT Annual Return and sample copies of invoices for F.Y. 2015-16 are submitted.
- xvi. Their total service turnover was Rs.8,34,582/- which is less than the basic exemption limit of Rs.10 lakhs. So, they had not taken service tax registration as they are exempted in terms of Notification NO.33/2012-ST dated 20.06.2012.



- xvii. During F.Y. 2014-15, they had provided service valued at Rs.7,61,260/- which is less than Rs.10 lakhs. They submit copies of the relevant documents for F.Y. 2014-15.
- xviii. As the service tax itself is not payable, interest under Section 75 of the Act is not recoverable. Reliance is placed upon the judgment in the case of Pratibha Processors Vs. UOI – 1996 (88) ELT 12 (SC).
- xix. In view of the express language of Section 78, it is submitted that for imposition of penalty all the ingredients of invocation of extended period are required. Penalty under Section 78 is proposed only when the assessee commits any positive act for evading service tax. Mere failure to disclose or declare would not amount to suppression.
- xx. Reliance is placed upon the judgment in the case of Pushpam Pharmaceutical Co. Vs. Collector of C.Ex., Bombay – 1995 Suppl.(3) SCC 462.
- xxi. They did not commit any positive act for evading service tax. Therefore, no penalty is imposable under Section 78.
- xxii. Reliance is placed upon the catena of judgments of the Hon'ble Supreme Court laying down a strict criteria for invocation of extended period of limitation.
- xxiii. They were under the bonafide belief that there was no service tax liability and it is a well settled law that of tax has not been paid under bona fide belief or registration itself was not required, penalty cannot be imposed.

5. Personal Hearing in the case was held on 12.01.2023. Shri Nitesh Jain, Chartered Accountant, appeared on behalf of appellant for the hearing. He reiterated the submissions made in application for condonation of delay. He further reiterated the submissions made in appeal memorandum.

6. I have gone through the facts of the case, submissions made in the Appeal Memorandum, the application for condonation of delay, the submissions made during the personal hearing and the materials available on records. The dispute involved in the present appeal relates to the confirmation of demand for service tax amounting to Rs.2,63,987/-. The demand pertains to the period F.Y. 2015-16.



7. Before dealing with the merits of the appeal, I take up for decision the application for condonation of delay filed by the appellant. It is observed that the appeal was filed on 04.08.2022 against the impugned order dated 30.05.2022. The appeal was required to be filed on or before 31.07.2022. However, the present appeal has been filed by the appellant on 04.08.2022 i.e. after a delay of four days. The appellant have, in the application for condonation of delay, submitted that they had paid the pre-deposit of 7.5% on 16.07.2022, however, the CBIC portal did not show the payment for a long time due to technical error. Therefore, the seek condonation of the delay in filing appeal.

7.1 It is observed that the Appeals preferred before the Commissioner (Appeals) are governed by the provisions of Section 85 of the Finance Act, 1994. The relevant part of the said section is reproduced below :

“(3A) An appeal shall be presented within two months from the date of receipt of the decision or order of such adjudicating authority, made on and after the Finance Bill, 2012 received the assent of the President, relating to service tax, interest or penalty under this Chapter:

Provided that the Commissioner of Central Excise (Appeals) may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of two months, allow it to be presented within a further period of one month.”

7.2 In the instant case, the impugned order is dated 31.05.2022 which was received by the appellant on 31.05.2022. Therefore, the period of two months for filing the appeal before the Commissioner (Appeals) ended on 31.07.2022. Therefore, there was a delay of four days in filing the appeal. As per the proviso to Section 85(3A) of the Finance Act, 1994, the Commissioner (Appeals) can allow a further period of one month for filing of appeal if sufficient cause is shown. Considering the reasons cited by the appellant for delay in filing the appeal and also considering the fact that the delay is of only four days, I am of the considered view that this is a fit case for condoning the delay in filing of appeal. Accordingly, the delay in filing the appeal by the appellant is condoned.

8. Coming to the merits of the present appeal, it is observed that the demand of service tax was raised against the appellant on the basis of the data received from Income Tax department. The appellant had, as per the data received from Income Tax Department, received income amounting to





Rs.45,51,505/- from sale of services. It is observed that the appellant had contended before the adjudicating authority that they had sold materials valued at Rs.37,16,923/- and provided services amounting to Rs.8,34,582/- during F.Y. 2015-16. The appellant had also contended that in the Works Contract service provided by them, the value of material is available and they had paid VAT on the sale of material. So, the remaining amount pertaining to labour only is to be considered towards service. In support of their contention, the appellant had submitted copies of ITR for 2015-16, VAT return, sample invoices, sale of material (WC) ledger, sale of labour (WC) ledger and Labour ledger. However, the adjudicating authority has, while accepting that the appellant had provided Works Contract Service, not given any finding on the claim of the appellant for valuation in terms of Rule 2A (i) of the Service Tax (Determination of Value) Rules, 2006 and has proceeded to determine the value in terms of Rule 2A (ii) (A) of the said Rules.

9. It is further observed that the appellant was called for personal hearing on three different dates by the adjudicating authority, which was not attended by the appellant. Thereafter, the case was adjudicated ex-parte by the adjudicating authority. In terms of Section 33A (1) of the Central Excise Act, 1944, the adjudicating authority shall give an opportunity of being heard. In terms of sub-section (2) of Section 33A, the adjudicating authority may adjourn the case, if sufficient cause is shown. In terms of the proviso to Section 33A (2), no adjournment shall be granted more than three times. I find that three adjournments as contemplated in Section 33A of the Central Excise Act, 1944 were not been granted to the appellant. It is pertinent to refer to the judgment of the Hon'ble High Court of Gujarat in the case of Regent Overseas Pvt. Ltd. Vs. UOI – 2017 (6) GSTL 15 (Guj) wherein it was held that :

“12. Another aspect of the matter is that by the notice for personal hearing three dates have been fixed and absence of the petitioners on those three dates appears to have been considered as grant of three adjournments as contemplated under the proviso to sub-section (2) of Section 33A of the Act. In this regard it may be noted that sub-section (2) of Section 33A of the Act provides for grant of not more than three adjournments, which would envisage four dates of personal hearing and not three dates, as mentioned in the notice for personal hearing. Therefore, even if by virtue of the dates stated in the notice for personal hearing it were assumed that adjournments were granted, it would amount to grant of two adjournments and not three adjournments, as grant of three adjournments would mean, in all four dates of personal hearing.”



10. In view of the above, I am of the considered view that the matter is required to be remanded back to the adjudicating authority. The appellant is directed to submit before the adjudicating, within 15 days of the receipt of this order, all the relevant documents in support of their contention regarding determination of value of the Works Contract Service in terms of Rule 2A(i) of the said Rules. They should also submit the necessary documents in support of their claim for SSI exemption. The adjudicating authority shall after examining the documents submitted by the appellant as well as their submissions, decide the matter afresh by following the principles of natural justice. In view thereof, the impugned order is set aside and the appeal filed by the appellant is allowed by way of remand.

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: 06.03.2023



Attested:

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

**BY RPAD / SPEED POST**

To

M/s. Ashokkumar Baburam Jain,  
 D-501, Kaladeep, 100 Feet Road,  
 Opposite Dhananjay Tower,  
 Satellite, Ahmedabad.

Appellant

The Assistant Commissioner,  
 CGST, TAR Section,  
 Commissionerate : Ahmedabad South.

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.