



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



DIN : 20220764SW000000C2FF

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STD/122/2021 / 2542 - 2546
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-001-APP-038/2022-23**
दिनांक Date : **12-07-2022** जारी करने की तारीख Date of Issue 15-07-2022
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original Nos. **CGST/DEM/07/MK/DC/D-VIII/2020-21** दिनांक: **27.01.2021**
issued by Deputy Commissioner, Central GST, Division VIII, Ahmedabad-South
- घ अपीलकर्ता का नाम एवं पता Name & Address:

1. **Appellant**

The Deputy Commissioner, CGST Division-VIII, Ahmedabad South
1st Floor, APM Mall, Nr. Seema Hall,
Anandnagar Road, Satellite, Ahmedabad

2. **Respondent**

M/s KAZ Project Operation Pvt Ltd
Shop No. 719, Atlantis, Near Reliance Petro,
Prahlanagar Road, 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 अधीनसचिव, 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।

(iii) 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 जोड्यूटी 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 विस्तृत 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 दिनों के सेतीन मास के भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ.कामुख्य 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 होतो 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) उक्त लिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपील के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर 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 यथा स्थिति 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 अनुसूचि-1 के अंतर्गतनिर्धारितकिए अनुसारउक्तआवेदन या मूलआदेश यथास्थितिनिर्णयनप्राधिकारी के आदेशमेंसेप्रत्येक की एक प्रतिपर रू.6.50 पैसेकान्यायालय शुल्कटिकटलगाहोनाचाहिए।

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) इनओरसंबंधितमामलोंकोनियंत्रण करनेवालेनियमों की ओरभी ध्यानआकर्षितकियाजाताहैजोसीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवंसेवाकरअपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 मेंनिहितहै।

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

- (21) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवंसेवाकरअपीलीय न्यायाधिकरण(सिस्टेट)के प्रतिअपीलो के मामलेमेंकर्तव्यमांग(Demand) एवंदंड(Penalty) का10%पूर्वजमाकरनाअनिवार्यहै। हालांकि, अधिकतमपूर्वजमा10 करोडरुपएहै।(Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीयउत्पादशुल्कऔरसेवाकरकेअंतर्गत, शामिलहोगा "कर्तव्यकीमांग"(Duty Demanded)-

- (i) (Section) खंड 11D केतहतनिर्धारितराशि;
- (ii) लियागलतसेनवैटक्रेडिटकीराशि;
- (iii) सेनवैटक्रेडिटनियमोंकेनियम 6 केतहतदेयराशि.

⇒ यहपूर्वजमा 'लंबितअपील' मेंपहलेपूर्वजमाकीतुलनामें, अपील' दाखिलकरनेकेलिएपूर्वशर्तबनादियागयाहै.

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:

- (xlvii) amount determined under Section 11 D;
- (xlviii) amount of erroneous Cenvat Credit taken;
- (xlviiii) amount payable under Rule 6 of the Cenvat Credit Rules.

इसइस 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 Deputy Commissioner, CGST, Division-VIII, Commissionerate Ahmedabad South (hereinafter referred to as the appellant), on the basis of Review Order No. 09/2021-22 dated 13.05.2021 issued in terms of Section 84 (1) of the Finance Act, 1994, by the Principal Commissioner, Central GST, Ahmedabad South Commissionerate against Order in Original No. CGST/Dem/07/MK/DC/D-VIII/2020-21 dated 27.01.2021 [hereinafter referred to as "*impugned order*"] passed by the Deputy Commissioner, CGST, Division-VIII, Commissionerate Ahmedabad South [hereinafter referred to as "*adjudicating authority*"] in the case of M/s. Kaz Project Operation Pvt. Ltd., Shop No.719, Atlantis, Near Reliance Petrol Pump, Prahaladnagar, Ahmedabad [hereinafter referred to as the respondent].

2. Briefly stated, the facts of the case is that information was received from the Income Tax Department that the respondent had earned substantial service income, but had neither obtained service tax registration nor had they paid service tax thereon. The respondent was requested vide letter dated 24.07.2020 to produce documents/details, however, the same was not submitted by the respondent. It appeared that the nature of activities carried out by the respondent was covered under the definition of service and the same appeared to not be covered under the Negative List under Section 66D of the Finance Act, 1994 and neither were these services exempted. Hence, the activities carried out by the respondent appeared to be liable to service tax. Since the respondent did not submit the required details of services provided by them during the F.Y. 2014-15 to F.Y.2016-17, the service tax liability was required to be ascertained on the basis of the income mentioned in the ITR and Form 26AS filed by them with the Income Tax department. Accordingly, the service tax payable by the respondent was calculated as amounting to Rs.39,95,725/-.

3. The respondent was issued a Show Cause Notice bearing No. CGST/Div-VIII/O&A/TPD/314/AAECK6498H/2020-21 dated 21.09.2020

wherein it was proposed to :



- A. Demand and recover service tax amounting to Rs.39,95,725/- under the proviso to Section 73 (1) of the Finance Act, 1994.
- B. Demand and recover interest under Section 75 of the Finance Act, 1994.
- C. Impose penalty under Sections 77(1), 77 (2) and 78 of the Finance Act, 1994.

3.1 The SCN was adjudicated vide the impugned order and the proceeding initiated against the respondent vide the said SCN were dropped.

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

- i) The adjudicating authority has stated that the services provided by the respondent is of recruitment for foreign customers and, therefore, covered under export of service. However, there is no documentary evidence to suggest that the respondent have sent manpower/personnel, who were in their payroll or employed by them, for providing the services stated by them, to their clients located outside India. It can, therefore, be said that the respondent have facilitated recruitment of manpower and personnel on behalf of their foreign clients in the taxable territory. As per the need, requirement and specification of the services to be provided, they had helped in recruitment of manpower/personnel for providing services on behalf of their foreign client. In short, the respondent have acted as an intermediary for recruitment of manpower/personnel on behalf of their foreign client.
- ii) The respondent appears to have acted as a facilitator between their foreign clients and the manpower/personnel recruited by them. The respondent have arranged these services between two persons (principal and third party) without any alteration to the main service for which the respondent are getting consideration in terms of the agreements with their foreign client.
- iii) The respondent have not established that the services provided by them were not intermediary services for recruitment of manpower and its place of provision is not in India. No proper documentary



evidences have been provided by them that the serviced were actually covered within the ambit of export of services. The respondent have not provided evidence to say that they had directly provided the service to their foreign client which could be termed as export of service.

- iv) Without this vital and crucial evidence, the adjudicating authority has concluded that they had provided services within the coverage of export of service and hence, not taxable. The adjudicating authority has considered this on the basis of sample invoice showing that the payment was made by the foreign clients. Payment can also be received by the respondent from foreign customers for providing intermediary services whose place of provision falls in India. All the transactions have not been examined and the conclusion has been derived only on the basis of sample invoices.
- v) The place of provision of service will be the location of the service provider in this case, in terms of sub-rule (c) to Rule 9 of the Place of Provision Rules, 2012 and not the general Rule 3 of the said rules.
- vi) Rule 6A of the Service Tax Rules, 1994 prescribes conditions for treating the service as export of services. All the six conditions have to be fulfilled to qualify as export of service. Condition (d) of Rule 6A is not satisfied by the respondent as they have not directly provided the services to their foreign clients but have provided intermediary services on behalf of their foreign clients. Therefore, the place of provision of service is not outside India in terms of Clause (d) of Rule 6A of the Service Tax Rules, 1994. The respondent is liable for payment of service tax for the intermediary services provided by them.
- vii) The adjudicating authority has not given a reasoned finding to come to the conclusion that the services were covered as export of service. The findings simply state that the respondent have provided recruitment services without relying on any document to confirm the fact that the respondent was not directly providing manpower/personnel to their foreign clients but was recruiting them as an intermediary.



viii) The facts in the case of Linde Engineering Pvt. Ltd. is for a particular condition (f) of the Service Tax Rules, 1994 and not applicable in the present case.

5. Personal Hearing in the case was held on 28.06.2022 through virtual mode. Shri Sandip Gupta, Chartered Accountant, appeared on behalf of the respondent for the hearing. He stated that they had exported the service. He further stated that he would submit copies of contract and other documents as part of additional written submissions.

6. The respondent filed their written submissions on 05.07.2022, inter-alia, submitting that :

- They are in the business of recruitment whereby provide resources to companies within the Oil and Gas industry. For this purpose, there is a regular requirement of human resources with a varied specification in terms of their qualification, work experience etc. In a nutshell, they are providing recruitment services to various foreign customers for their locations outside India and the same is classified as Manpower Recruitment of Supply services under Section 65 (68) of the Finance Act, 1994.
- They submit copies of the service agreement with their client, document containing process of service provided by them and Request for Proposal (RFP) received from their client.
- All the conditions for treating the transaction as export of service has been fulfilled.
- As per Rule 3 of the Place of Provision Rules , if any transaction is not covered under Rule 4 to 11, then the place of provision of service would be the location of the service receiver. In the given case, recruitment service being not categorized elsewhere, the place of provision will be the place of service recipient, which is outside India.
- The service provided by them are only export of service and hence, the question of service tax registration and related compliances does not arise.

➤ It had been clearly mentioned in their reply that they are into recruitment services for which there is specific category of service under the Service Tax rules. They are providing the service with the



help of experience and expertise with them. Their services are on their own account and is main service. It has been wrongly interpreted as intermediary service.

- The appellant department has erred in applying Rule 9 of the Place of Provision Rules, 2012 instead of Rule 3.
- The appeal has been filed by the department for the only reason that no document has been submitted. However, they had submitted all sufficient and required documents during the course of hearing of the SCN.

7. I have gone through the facts of the case, submissions made in the Appeal Memorandum, and submissions made at the time of personal hearing and materials available on records. The issue before me for decision is whether the impugned order passed by the adjudicating authority, considering the service of recruitment of manpower provided by the respondent to their foreign clients as export of service and hence not taxable, is legal and proper or otherwise.

8. I find that in the SCN in question, the demand has been raised for the period F.Y. 2014-15 to F.Y. 2016-17 based on the Income Tax Returns and Form 26AS filed by the respondent. Except for the value of 'Sales of Services under Sales/Gross Receipts from Services provided by the Income Tax department, no other cogent reason or justification is forthcoming from the SCN for raising the demand against the respondent. It is also not specified as to under which category of service the non-levy of service tax is alleged against the respondent. Merely because the respondent had reported receipts from services, the same cannot form the basis for arriving at the conclusion that the respondent was liable to pay service tax, which was not paid by them. In this regard, I find that the CBIC had, vide Instruction dated 26.10.2021, directed that :

"It was further reiterated that demand notices may not be issued indiscriminately based on the difference between the ITR-TDS taxable value and the taxable value in Service Tax Returns.

3. It is once again reiterated that instructions of the Board to issue show cause notices based on the difference in ITR-TDS data and service tax returns only after proper verification of facts, may be followed diligently. Pr. Chief Commissioner/Chief Commissioner(s) may devise a suitable mechanism to monitor and prevent issue of indiscriminate show cause notices. Needless to mention that in all such cases where the notices have already been issued,



adjudicating authorities are expected to pass a judicious order after proper appreciation of facts and submission of the noticee.”

8.1 In the instant case, I find that letters were issued to the respondent seeking details and documents, which were allegedly not submitted by them. However, without any further inquiry or investigation, the SCN has been issued only on the basis of the details received from the Income Tax department, without even specifying the category of service in respect of which service tax is sought to be levied and collected. This in my considered view is not a proper ground for raising of demand for service tax. Therefore, on this very ground the demand raised vide the impugned SCN is liable to be dropped.

9. I find that the appellant department have in the appeal memorandum contended that the respondent is an intermediary who had arranged or facilitated provision of service between the foreign clients and the manpower recruited by them. At the outset, it needs to be stated that there is no allegation in the SCN that the respondent was an intermediary and neither is there any proposal in the SCN to tax the income of the respondent as pertaining to services provided as an intermediary. Be that as it may be, I find that the appellant department has contended that the respondent was an intermediary solely on the grounds that they facilitated provision of service between the foreign clients and the manpower recruited by them. In my considered view, this contention has been made without appreciation of facts available on record.. The respondent are only arranging manpower for their foreign clients and for this service the respondent are paid a consideration. The manpower/personnel employed/used by the foreign clients are paid remuneration for the work done by them or service rendered by them to the foreign client. By any stretch of imagination, it cannot be said that the respondent are facilitating provision of service between the manpower recruited by them and the foreign client. The respondent are not providing any service to the manpower recruited by them and neither are they paid any consideration by the manpower recruited by them. Such being the case, I do not find any merit in the contention of the appellant department that the respondent are an intermediary. Accordingly, the provisions of Rule 9 (c) of the Place of Provision of Service Rules, 2012, sought



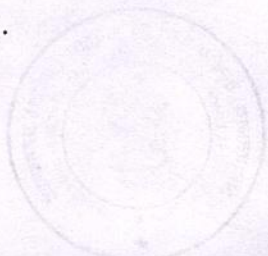
to be applied by the appellant department, are also not applicable to the facts of the present case.

10. I further find that the appellant department has contended that the respondent had not provided any documentary evidence to indicate that the services were directly provided by them to the foreign clients which could be termed as export of service. In this regard, I find that the adjudicating authority has recorded at Para 11 of the impugned order that the respondent had submitted the following documents :

- Income Tax Return for F.Y. 2014-15.
- Inward Foreign Remittance advices for F.Y. 2014-15
- Balance Sheet and Profit and Loss Account for F.Y. 2014-15
- Form 26AS for F.Y. 2014-15
- Ledger of client for F.Y. 2014-15
- Invoice copies for F.Y. 2014-15

10.1 I find that the adjudicating authority has, by examining and considering the above documents submitted by the respondent, arrived at the conclusion that the service provided by the respondent was export of service. Therefore, there is no merit in the contention of the appellant department that no documentary evidences have been submitted by the respondent.

11. The respondent have along with their written submission, submitted copy of the Agreement entered in to by them with the foreign client M/s.Kaz Project Operating LLP, Kazakhstan. On perusal of the same, I find that under Scope of Service, it is stated that "*the Service provider shall provide recruitment services to the Company and such personnel will be employed in Kazakhstan for being employed by the Company.*" The respondent have also submitted copies of the Request for Proposal issued by M/s.Kaz Project Operating LLP, Kazakhstan and on perusal of the same, I find that under brief scope of work/services, it is stated as "*Recruitment & Mobilisation Services of Expatriate Personnel for Karachaganak Petroleum Operating B.V Project in Aksai, Kazakhstan.*" From the above, it is clear that the manpower recruitment service is provided by the respondent directly to the foreign client in terms of the agreement entered into between them for which the respondent are receiving consideration in foreign convertible currency.



12. The appellant department have also contended that condition (d) of Rule 6A of the Service Tax Rules, 1994 has not been satisfied and, therefore, the place of provision of service is not outside India and hence, the service provided by them cannot be termed as export of service. However, as held in the preceding paragraphs, the respondent is not an intermediary and therefore, they are not covered by Rule 9 (c) of the Place of Provision of Service Rules, 2012. Further, I find that the services provided by the respondent is not covered by Rules 4 to 9 of the Place of Provision of Services Rules, 2012. Therefore, in terms of Rule 3 of the said Rules, the place of provision of services is the location of the service recipient, which in the instant case is outside India. Accordingly, I do not find any merit in the contention of the appellant department in this regard.

13. In view of the above, I am of the considered view that there is no merit in the appeal filed by the department. Accordingly, I uphold the impugned order and reject the appeal filed by the appellant department

14. 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
 (Akhilesh Kumar) 07 July, 2022.
 Commissioner (Appeals)

Date: .07.2022.

Attested:

(N.Suryanarayanan. Iyer)
 Superintendent(Appeals),
 CGST, Ahmedabad.



BY RPAD / SPEED POST

To

The Deputy Commissioner,
 CGST & Central Excise,
 Division- VIII,
 Commissionerate : Ahmedabad South.

Appellant

M/s. Kaz Project Operation Pvt. Ltd.,
Shop No.719, Atlantis,
Near Reliance Petrol Pump,
Praladnagar, 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.

