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

केंद्रीय जीएसटी, अपील आयुक्तालय,अहमदाबाद
**Central GST, Appeal Commissionerate, Ahmedabad**
जीएसटी भवन, राजस्वमार्ग, अम्बावाड़ीअहमदाबाद३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
☎ 07926305065 - टेलेफैक्स07926305136




DIN : **20220964SW0000111FE5**

**स्पीड पोस्ट**

क फाइल संख्या : File No : GAPPL/COM/STP/2214,2306,2333/2021 /3723 – 3229

ख अपील आदेश संख्या Order-In-Appeal Nos.**AHM-EXCUS-001-APP-54 to 56/2022-23**
दिनाँक Date : **28-09-2022** जारी करने की तारीख Date of Issue 30.09.2022

आयुक्त (अपील) द्वारापारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)

ग Arising out of OIO No. **04/CGST/Ahmd-South/ADC/MA/2021** दिनाँक: **01.02.2021** passed by Additional Commissioner, CGST, Ahmedabad South

ध अपीलकर्ता का नाम एवं पता Name & Address

**Appellant**

1. **M/s Decision Crafts Pvt Ltd**
   **A-702, Mondeal Heights, Near Wide Angle Cinema,**
   **Behind Novotel Hotel, S.G. Highway, Ahmedabad – 380015**

2. **Shri Kaushik Patel, Director**
   **M/s Decision Crafts Pvt Ltd**
   **A-702, Mondeal Heights, Near Wide Angle Cinema,**
   **Behind Novotel Hotel, S.G. Highway, Ahmedabad – 380015**

3. **Shri T. Abraham, Director**
   **M/s Decision Crafts Pvt Ltd**
   **A-702, Mondeal Heights, Near Wide Angle Cinema,**
   **Behind Novotel Hotel, S.G. Highway, Ahmedabad – 380015**

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 पूवोक्त 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 मे 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 मामलें 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 डयूटी केडिट 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 दिनाँक 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 रूपये 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 अपीलः–
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(i) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35–बी/35–इ के अंतर्गतः–

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. Registar 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 ओदंश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होत हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता हैं।

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 not withstanding 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 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.

(32) 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)-

(i) *(Section)* खंड 11D के तहत निर्धारित राशि;
(ii) लिया गलत सेनवैट क्रेडिट की राशि;
(iii) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇨ **यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील'** दाखिल करने **के लिए पूर्व शर्त बना दिया गया है.**

For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

Under Central Excise and Service Tax, "Duty demanded" shall include:

(lxxix) amount determined under Section 11 D;
(lxxx) amount of erroneous Cenvat Credit taken;
(lxxxi) 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

Three appeals have been filed by the below mentioned appellants (hereinafter referred to as Appellant No.1 to 3, as per details given in table below) against the Order in Original No. 04/CGST/Ahmd-South/ADC/MA/2021 dated 01-02-2021 [hereinafter referred to as "*impugned order*"] passed by the Additional Commissioner, CGST, Commissionerate : Ahmedabad South [hereinafter referred to as "*adjudicating authority*"].

| S.No. | Name and address of the appellant | Appeal No. |
|---|---|---|
| 1 | M/s. Decision Craft Private Limited,<br>Old Address : A-902, Suryavanshi Tower,<br>Behind Management Enclave, Ahmedabad..<br>New Address : A-702, Mondeal Heights, Near Wide Angle Cinema, Behind Novotel Hotel, S.G. Highway, Ahmedabad – 380015.<br>**Appellant No. 1** | GAPPL/COM/STP/2214/2021 |
| 2 | Shri Kaushik Patel, Director<br>M/s. Decision Craft Private Limited, A-702, Mondeal Heights, Near Wide Angle Cinema, Behind Novotel Hotel, S.G. Highway, Ahmedabad – 380015.<br>**Appellant No. 2** | GAPPL/COM/STP/2306/2021 |
| 3 | Shri T.Abraham, Direcror<br>M/s. Decision Craft Private Limited, A-702, Mondeal Heights, Near Wide Angle Cinema, Behind Novotel Hotel, S.G. Highway, Ahmedabad – 380015.<br>**Appellant No. 3** | GAPPL/COM/STP/2333/2021 |

2. Briefly stated, the facts of the case is that the Appellant No.1 were holding Service Tax Registration No. AADCD8790QSD001 and engaged in providing Management or Business Consultant Service, Market Research Agency Service. On the basis of information that Appellant No. 1 was not discharging their service tax liability, an enquiry was initiated against them and vide letter dated 12.02.2018, they were called upon to submit copies of their Balance Sheet, Profit and Loss Account, Income Ledgers, Income Tax returns, Form 26AS etc. for the period from F.Y. 2014-15

onwards. The documents called for were submitted by Appellant No.1 vide letter dated 27.03.2018.

2.1 On scrutiny of the documents, it was noticed that the turnover shown in their Balance Sheet and Profit and Loss account was much higher than the taxable amount shown in their ST-3 returns. It was also observed that no amount was shown under the exempted category, nor was any authority for exemption mentioned. Appellant No.1 had submitted year wise reconciliation sheet for F.Y. 2014-15 to F.Y.2016-17 and the differential amount was claimed to be Exports. Since Appellant No.1 had not explained in their submission as to how the differential amount qualifies as export or pertains to export of services in light of the provisions of Rule 6A of the Service Tax Rules, 1994, they were requested vide letter dated 21.08.2019 to submit documentary evidence in respect of their contention of Exports. They were also informed that the foreign currency earnings as per the Balance Sheet and P&L Account were not matching with their reconciliation sheet. However, Appellant No.1 did not submit any documentary evidence, even after reminders were issued to them. Appellant No. 1 also did not respond to the Summons dated 20.09.2019 for recording their statement but submitted vide letter dated 07.10.2019 that they had submitted certain invoices claiming them to be export invoices and purchase invoices along with invoice wise summary of credit taken for the period from F.Y. 2014-15 to F.Y. 2017-18 (Upto June).

2.2 On going through the invoices submitted by Appellant No.1, it was observed that in most of the invoices the recipient was 'Decision Craft Inc., 2500 Plaza 5, Harborside Financial Centre, Jersey City, NJ 07311, USA' and going by the names, there appeared to be some relationship between the Appellant No.1 and the service recipient and both appeared to be related to each other. It was further observed from the invoices that the description was mentioned as 'Software Development Charges' which appeared to be taxable service covered under Section 65B (44) of the Finance Act, 1994.

2.3 It appeared that the claim of export of services was not substantiated with corroborative evidences and as such the benefit of the same cannot be extended to them. Therefore, the service tax amounting to Rs.63,45,844/- on the taxable value amounting to Rs.4,55,73,365/- was required to be recovered from them. It was also found on reconciliation that the gross turnover as per the Balance Sheet and P&L Account is more than the total turnover, including the amount of export claimed, in their ST-3 returns. The differential turnover amounted to Rs.15,03,592/- for F.Y. 2014-15 to F.Y.2016-17 on which service tax amounting to Rs.2,07,458/- was required to be recovered from Appellant No.1.

2.4 It was further observed that as per their ST-3 returns, Appellant No.1 had availed and utilized cenvat credit amounting to Rs.13,79,524/- during F.Y.2014-15 to F.Y. 2017-18 (upto June). Appellant No.1 were requested to furnish all purchase invoices along with records of cenvat credit required to be maintained as per Rule 9 (5) and 9(6) of the Cenvat Credit Rules, 2004 (hereinafter referred to as CCR, 2004). Scrutiny of the documents submitted by Appellant No.1 indicated that they had availed cenvat credit on the strength of documents which were not the proper duty paying documents in terms of Rule 9(1)(e) of the CCR, 2004 for availing cenvat credit. It, therefore, appeared that Appellant No.1 had wrongly availed and utilized cenvat credit amounting to Rs.13,79,524/- which was required to be recovered from them.

2.5 It was also observed that Appellant No.1 had received Security service from M/s.Rajput Security and Investigation Services, a Proprietary firm. Therefore, in terms of Section 68 (2) of the Finance Act, 1994 read with Rule 2 (d) of the Service Tax Rules, 1994 and Notification No.30/2012-ST dated 20.06.2012, Appellant No.1, as service recipient, was liable to pay the applicable service tax amounting to Rs.1,12,758/- for the period from F.Y.2015-16 to F.Y. 2016-17.

3. The appellant was, therefore, issued a Show Cause Notice bearing No. STC/04-44/Decision/O&A/2019-20 dated 16.10.2019 wherein it was proposed to :

a) Demand and recover service tax amounting to Rs.63,45,844/-, in respect of the value wrongly claimed as export, under the proviso to Section 73 (1) of the Finance Act, 1994.

b) Demand and recover service tax amounting to Rs.2,07,458/-, in respect of the differential taxable value amounting to Rs.15,03,592/- wrongly claimed as export, under the proviso to Section 73 (1) of the Finance Act, 1994.

c) Demand and recover service tax amounting to Rs.1,12,758/-, under reverse charge, under the proviso to Section 73 (1) read with Section 68(2) of the Finance Act, 1994.

d) Demand and recover the cenvat credit amounting to Rs.13,79,524/- under the proviso to Section 73 (1) of the Finance Act, 1994 read with Rule 14 of the CCR, 2004.

e) Charge and recover Interest under Section 75 of the Finance Act, 1994 and Rule 14 of the CCR, 2004.

f) Impose penalty under Sections 77 (1) (c), 77(2) and 78 of the Finance Act, 1994.

g) Impose penalty under Section 78 of the Finance Act, 1994 read with Rule 15 of the CCR, 2004.

3.1 The SCN dated 16.10.2019 also proposed imposition of penalty under Section 78A of the Finance Act, 1994 on Appellant Nos.2 and 3.

4. The SCN was adjudicated vide the impugned order wherein, in respect of Appellant No.1, the demand for service tax of Rs.63,45,844/- and Rs.1,12,758/- was confirmed along with interest. The demand for service tax amounting to Rs.2,07,458/- was dropped. The demand for cenvat credit amounting to Rs.13,79,524/- was confirmed along with interest. Penalty of Rs.10,000/- each was imposed under Sections 77(1)(c)(i) and 77(2) of the Finance Act, 1994. Penalty equivalent to the service tax confirmed was imposed under Section 78 of the Finance Act,

1994. Penalty equivalent to the cenvat credit confirmed was imposed under Section 78 of the Finance Act, 1994 read with Rule 15 of the CCR, 2004. Penalty of Rs.1,00,000/- each was imposed on Appellant Nos. 2 and 3 under Section 78A of the Finance Act, 1994.

5. Being aggrieved with the impugned order, Appellant No.1 has filed the present appeal on the following grounds :

i. The adjudicating authority erred in law and facts in treating Software Services provided by them as Online Information and Database Access or Retrieval Services (hereinafter referred to as OIDAR).

ii. The adjudicating authority has erred in law by going beyond the scope of the SCN by treating the Software Services as OIDAR services.

iii. The adjudicating authority erred in law and facts by denying cenvat credit.

iv. The adjudicating authority erred in law and facts by imposing penalty under Sections 77(1)(c) and 77(2) of the Finance Act, 1994.

v. The adjudicating authority erred in law and facts by imposing penalty under Section 78 of the Finance Act, 1994.

6. Being aggrieved with the impugned order, Appellant Nos.2 and 3 have filed the present appeals on the grounds that the adjudicating authority erred in law by imposing penalty under Section 78A of the Finance Act, 1994.

7. Appellant No.1 filed additional written submissions on 16.08.2022 wherein it was, inter-alia, submitted that :

- It has been alleged that they had not submitted the necessary evidences in support of the export of services. However, the allegation is incorrect as they had submitted detailed explanations, invoices and copy of FIRC vide their reply dated 13.11.2019. They submit copy of the reply and its acknowledgment. The adjudicating

authority has passed the impugned order without application of mind and without considering the replies and documents submitted by them.

- They had in their reply dated 13.11.2019 explained that they have complied with each and every clause of Rule 6A of the Service Tax Rules, 1994. The adjudicating authority has however, not given any finding on the reply submitted by them and passed the impugned order with a pre-determined mind set without verifying the facts and law.
- They had along with their reply dated 13.11.2019 submitted copies of Export Invoices, FIRC received from Banks, Statement of Total exports and collections and a confirmation from their client in USA about receipt of services.
- It is not mandatory to sign a written agreement with every client. They had worked with these clients through mutual understanding. Absence of written understanding cannot be a valid ground to deny export of service, specially when the proof of export have been submitted in accordance with law.
- Due to mis-understanding they had not shown such services as export of services in the ST-3 returns. However, it does not change the fact that the services were exported. Rule 6A does not contain any pre-condition that a transaction not reported in ST-3 returns will not be eligible as export of service.
- In terms of Section 66B and 65B(52) of the Finance Act, 1994, the adjudicating authority does not have the power to levy service tax on the services provided to clients located outside India.
- It has been held that they are providing OIDAR services as defined in clause (l) of the Place of Provision of Services Rules, 2012. This is beyond the scope of the SCN dated 16.10.2019 as there is no proposal in the SCN to treat the services provided by them as OIDAR services. It is well established law that demand cannot travel beyond the scope of SCN. They rely upon the judgment in the case of Syndicate Bank V. CCE – 2012 137 taxmann.com 302.

- The adjudicating authority has concluded, without any supporting evidences, that the services provided by them were OIDAR services. They do not have any database or information which is given access to the clients. They develop software as per the requirement and specification of the clients and the service falls under Information Technology Software Development services.
- Regarding the demand of service tax under reverse charge, it is submitted that the service tax in respect of the security services provided to them by Rajput Security and Investigation Services (RSIS) was paid by RSIS under forward charge. In the bills issued by RSIS the applicable service tax has been charged. They were under the bonafide impression that the service providers were required to pay tax and that reverse charge is not applicable.
- It is not disputed by the department that irrespective of whether reverse charge was applicable or not, the full amount of service tax stands discharged.
- There have been various cases where, instead of the person liable to pay service tax, another person connected with the transaction discharges the liability and it was held that there was no illegality. They rely upon the decision in the case of Koch-Glitsch India Limited – 2009 (13) TR 636; Urvi Construction – 2010(17) STR 302; Navyug Alloys Private Limited – 2009(13) STR 421; Mandev Tubes – 2009 (16) STR 724 and Geeta Industries – 2011 (22) STR 226.
- The transaction is revenue neutral. In the case of Narmada Chematur Pharmaceuticals Limited – 2005 ELT 276 (SC) and CCE, Pune Vs. Coca Cola India Private Limited – 2007 (213) 490 (SC) it was held that when the transaction is revenue neutral, no proceedings can be initiated.
- It has been wrongly held that they had not submitted any documentary evidence that the service tax was discharged under forward charge by the service provider. The invoice of the security agency has been reproduced at Page 10 of the impugned order.
- Regarding the demand of cenvat credit, it is submitted that it has been wrongly held that they had not submitted any records or

documents . They have vide their reply dated 13.11.2019 submitted a detailed cenvat credit register as Annexure C. The same has been confirmed at Para 9.4.1 of the impugned order.

- There are more than 700 invoices on which they had claimed cenvat credit and they had submitted copies of all invoices vide email dated 29.10.2020.
- Objection has been raised regarding invoices of three parties, which were also replied on 05.10.2020. However, the same has not been considered while passing the impugned order.
- Credit has been denied on the invoice of Rajput Security and Investigation Agency on the ground that the service tax was required to be paid under reverse charge. They have already submitted that the transaction is revenue neutral.
- Credit has been denied on the invoices of Indraprasth Realties on the ground that the letter does not bear the service tax number. It is submitted that the letter reproduced at Page 11 of the impugned order is the reminder letter for payment. It is not the invoice issued by the said firm. They have submitted the invoice along with their reply dated 05.10.2020 and by email on 29.10.2020.
- Credit has been denied on the invoice of Tata Docomo on the ground that the invoice does not contain the service tax number and the amount of service tax collected. However, only a part of the invoice has been reproduced. The invoice runs into several pages was submitted by them vide email dated 29.10.2020.
- Without verifying the more than 700 invoices, the credit has been denied based only on three sample invoices. The blanket disallowance of credit on all invoices is without application of mind and arbitrary.
- The allegations of wilful mis-statement or suppression of facts are without any basis. No statement made by them has been proved to be wrong. Only in cases where the assessee knew certain information was required to be disclosed and yet deliberately did not disclose the information, the case would be that of suppression of facts and if wrong information was deliberately disclosed, the case

would be of wilful mis-statement. Non disclosure under bonafide belief that it was not duty bound to disclose would not amount to suppression of facts. They rely upon the decision in the case of Padmini Products and Chempar Drugs & Liniments – 1989 (43) ELT 195 (SC). They also rely upon the decision in the case of Continental Foundation Joint Venture Vs. CCE, Chandigarh – 2007 (216) ELT 177 (SC); Jaiprakash Industries Limited – 2002 (146) ELT 481 (SC).

- They have made full disclosure of information in the ST-3 return, financial statements, Income Tax record etc. They have also submitted data to the department as and when demanded, which has been extensively relied in the SCN. Further, financial statement are regularly filed with Income Tax Department and Registrar of Companies and the department has access to both these Agencies.
- There being no contravention by way of suppression of facts or wilful mis-statements, invocation of extended period of limitation is unjustified.
- The issue involved does not pertain to information suppressed but it pertains to difference of opinion and the same does not amount to suppression of facts.
- There is no delay in payment of service tax and therefore, the demand for interest be dropped.
- They have given proper submission to the department as and when demanded. The entire SCN has been issued by relying upon the information submitted by them. Hence, there is no non-compliance warranting penalty under Section 77(1)(c) of the Finance Act, 1994.
- They have assessed their service tax liability and discharged the same in a bonafide manner and also filed their returns. Hence, there is no default on their part warranting penalty under Section 77(2) of the Finance Act, 1994.
- They are not liable to pay service tax and also as there is no suppression of facts on their part, penalty under Section 78 of the Finance Act, 1994 cannot be imposed.

8. Appellant Nos.2 and 3 filed additional written submissions on 16.08.2022 wherein it was, inter-alia, submitted that they have not been served any show cause notice by the department before imposing penalty. The SCN was served only to the company (Appellant No.1). This fact was highlighted by the company in Para 11.3 of the reply dated 13.11.2019. Despite this, the department has without giving any SCN directly passed the impugned order. Notice to the company does not amount to notice to the Director in the individual capacity as both are separate legal entities. This violates the principles of natural justice. Accordingly, the penalty is liable to be dropped.

9. Personal Hearing in the case was held on 16.08.2022 through virtual mode. Shri Krutesh Samir Patel, Chartered Accountant, appeared on behalf of appellants for the hearing. He reiterated the submissions made in appeal memorandum as well as in additional written submission dated 16.08.2022. As regards penalty on Directors - Appellant Nos. 2 and 3, he stated that SCN was not served on them and hence, it was violation of principles of natural justice.

10. I have gone through the facts of the case, submissions made in the Appeal Memorandum, the additional written submissions as well as submissions made at the time of personal hearing and the material available on records. The dispute involved in the present appeal relates to the confirmation of demand of service tax and denial of cenvat credit against Appellant No.1 along with interest and penalty and imposition of Penalty on Appellant Nos. 2 & 3. The demand pertains to the period F.Y.2014-15 to F.Y. 2017-18 (upto June, 2017). There are multiple issues involved in the present appeal which are dealt with individually in the succeeding paragraphs.

11. **Denial of the benefit of export of services and confirmation of demand of service tax amounting to Rs.63,45,844/- under the category of OIDAR services.** I find that Appellant No.1 had claimed that the taxable value of Rs.4,55,73,365/- pertained to export of services which is exempt

from payment of service tax. However, the department was of the view that Appellant No.1 had not substantiated their claim with corroborative evidences and, therefore, the demand of service tax was raised vide the impugned SCN. I find that Appellant No.1 have submitted before the adjudicating authority that the Software Development services are provided by them to recipients located in USA and Japan and they are not related to these service recipients. It was also submitted by them that they had already submitted export invoices. They also submitted copies of the Foreign Inward Remittance Certificate (FIRC) as evidence of receipt of payment in foreign currency. However, I find that the adjudicating authority has not considered any of the submissions of Appellant No.1 and neither has he considered the documents submitted by Appellant No.1.

11.1 It is observed that the adjudicating authority has rejected the contention of Appellant No.1 regarding export of services on the grounds that they had failed to furnish copy of any Agreement or Contract or any evidence to establish export of service and accordingly, he had held that Appellant have failed to explain as to whether they had fulfilled all the conditions enumerated in Rule 6A of the Service Tax Rules, 1994. It would, therefore, be pertinent to refer to the provisions of Rule 6A of the Service Tax Rules, 1994, which is reproduced below :

> "(1) The provision of any service provided or agree to be provided shall be treated as export of service when,-
>
> (a) the provider of service is located in taxable territory,
> (b) the recipient of service is located outside India,
> (c) the service is not a service specified in section 66D of the Act,
> (d) the place of provision of service is outside India,
> (e) the payment for such service has been received by the provider of service in convertible foreign exchange, and
> (f) the provider of service and recipient of service are not merely establishments of a distinct person in accordance with item (b) of Explanation 3 of clause (44) of section 65B of the Act."

11.2 I find that in the instant case, it is not disputed that the service provider i.e. Appellant No.1 is located in the taxable territory i.e. India. It is also not disputed that the recipient of service is located in USA and Japan, i.e., outside India, and that they are not merely establishments of Appellant No.1. Further, Appellant No.1 have submitted copies of the export invoice and FIRCs issued by the banks as evidence of receipt of

payment in foreign currency. As regards clause (d) of Rule 6A (1) of the Service Tax Rules, 1994, in terms of Rule 3 of the Place of Provision of Service Rules, 2012. '*The place of provision of service shall be the location of the recipient of service*'. In the present case, it is not disputed by the department that the recipient of service are located outside India in USA and Japan. Considering these facts, I find that Appellant No.1 have fulfilled the conditions specified in Rule 6A (1) of the said Rules and, therefore, the services provided by them to their clients based in USA and Japan, for which payment has been received in foreign currency, are clearly export of service. The finding of the adjudicating authority that Appellant No.1 have failed to submit any Agreement or Contract to establish export of service is not relevant to the issue inasmuch as Rule 6A (1) does not stipulate that to qualify as export of services, there has to be an agreement or contract between the service provider and service recipient.

11.3 It is further seen that Appellant No.1 had vide their letter dated 13.11.2019, copy of which has been submitted along with the appeal memorandum, submitted before the adjudicating authority copies of the FIRCs issued by the Banks. On a perusal of these FIRCs, I find that they pertain to inward remittance of foreign currency and the purpose of remittance has been mentioned in the FIRCs as 'export', 'Software Development Invoices POP services', Software Development and Maintenance POP Services' etc. However, the adjudicating authority has clearly overlooked these documents submitted by Appellant No.1 while rejecting their claim as regards export of services. Considering the submissions of Appellant No.1 as well as the documentary evidences submitted by them, I have no hesitation in holding that their contention of the taxable value of Rs.4,55,73,365/- pertains to export of services is substantiated by documentary evidences. Further, since the conditions specified in Rule 6A (1) of the Service Tax Rules, 1994 have been fulfilled by Appellant No.1, the services provided by them to their clients in USA and Japan qualify as export of services and, hence, are not chargeable to service tax.

12. I find that the adjudicating authority has after rejecting the contention of Appellant No.1 regarding export of services, proceeded to hold that "*From the very nature of services, it appears that the assessee has delivered the services in electronic form through a computer network. Therefore, I hold that the services provided by the said service provider are 'Online information and database access or retrieval services' as defined in clause (l) of Rule 2 of Place of Provision of Services Rules, 2012*". I find that Appellant No.1 have challenged this finding of the adjudicating authority primarily on the ground that the adjudicating authority has travelled beyond the scope of the SCN inasmuch as there is no proposal in the SCN to treat the services rendered by them as OIDAR services. I find merit in the contention of the appellant. In the Table at Para 2.16 of the impugned order, the taxable value is shown under the description of Software Development charges, which are claimed as export. The proposal in the SCN was to deny the benefit of export, and, accordingly charge service tax on the taxable value pertaining to Software Development charges.

12.1 Since the SCN has not sought to charge service tax on the grounds of the service provided by Appellant No.1 being OIDAR services, Appellant No.1 did not have the opportunity of defending themselves on this issue. Therefore, by raising a fresh issue for confirmation of demand of service tax in the course of adjudication, the adjudicating authority has clearly travelled beyond the scope of the SCN issued to Appellant No.1. Since there is no proposal in the SCN to demand service tax on the grounds that the services provided by Appellant No.1 are OIDAR services, I do not find it necessary to go into whether the services provided by Appellant No.1 are OIDAR services or otherwise.

12.2 I find it relevant to refer to the judgment of the Hon'ble Supreme Court in the case of Commissioner of Central Excise Vs. Gas Authority of India Ltd. – 2008 (232) ELT 7 (SC), the relevant part of the said judgment is reproduced below :

> **"7.** As repeatedly held by this Court, show cause notice is the foundation of the Demand under Central Excise Act and if the show cause notice in the present case itself proceeds on the basis that the product in question is a by-product and not a final product, then, in that event, we need not answer the larger question of law framed hereinabove. On this short point, we are in agreement with the view expressed by the Tribunal that nowhere in the show cause notice it has been alleged by the Department that Lean Gas is a final product. Ultimately, an assessee is required to reply to the show cause notice and if the allegation proceeds on the basis that Lean Gas is a by-product, then there is no question of the assessee disputing that statement made in the show cause notice."

12.3 A similar view as taken by the Hon'ble High Court of Madras in the case of R.Ramdas Vs. Joint Commissioner of Central Excise, Puducherry – 2021 (44) GSTL 258 (Mad.). The relevant parts of the said judgment are reproduced below :

> **"7.** It is a settled proposition of law that a show cause notice, is the foundation on which the demand is passed and therefore, it should not only be specific and must give full details regarding the proposal to demand, but the demand itself must be in conformity with the proposals made in the show cause notice and should not traverse beyond such proposals.
>
> **11.** The very purpose of the show cause notice issued is to enable the recipient to raise objections, if any, to the proposals made and the concerned Authority are required to address such objections raised. This is the basis of the fundamental Principles of Natural Justice. In cases where the consequential demand traverses beyond the scope of the show cause notice, it would be deemed that no show cause notice has been given, for that particular demand for which a proposal has not been made.
>
> **12.** Thus, as rightly pointed out by the Learned Counsel for the petitioner, the impugned adjudication order cannot be sustained, since it traverses beyond the scope of the show cause notice and is also vague and without any details. Accordingly, such an adjudication order without a proposal and made in pursuant of a vague show cause notice cannot be sustained."

12.4 Further, in the case of Reliance Ports and Terminals Ltd. Vs. Commissioner – 2016 (334) ELT 630 (Guj.), the Hon'ble High Court of Gujarat had held that at Para 9 of the judgment that :

> "Under the circumstances, in the light of the settled legal position as emerging from the above referred decisions of the Supreme Court, that the show cause notice is the foundation of the demand under the Central Excise Act and that the order-in-original and the subsequent orders passed by the appellate authorities under the statute would be confined to the show cause notice, the question of examining the validity of the impugned order on grounds which were not subject matter of the show cause notice would not arise."

12.5 In view the above judicial pronouncements, I find that it is settled position of law that a SCN is the foundation of demand. In the instant case, I find that in the SCN issued to Appellant No.1, service tax has been

demanded only by denying the benefit of export of services claimed by them. Therefore, confirmation of demand of service tax on an entirely new ground that the service provided by Appellant No.1 was OIDAR services, which was not raised in the SCN, is bad in law and, is accordingly, not legally sustainable.

12.6 In view of the above facts, I am of the considered view that the taxable value amounting to Rs.4,55,73,365/- pertains to export of services in terms of Rule 6A (1) of the Service Tax Rules, 1994 and, accordingly, the demand of service tax amounting to Rs.63,45,844/- is set aside as not being legally sustainable.

13. **Confirmation of demand of service tax amounting to Rs.1,12,758/- in respect of Security Services under reverse charge.** It has been alleged in the SCN issued to Appellant No.1 that they had received Security Services from a Proprietary firm and, therefore, in terms of Section 68(2) of the Finance Act, 1994 read with Rule 2(d) of the Service Tax Rules, 1994 and Notification No.30/2012-ST dated 20.06.2012, Appellant No.1, as service recipient, was liable to pay service tax under reverse charge. It was contended by Appellant No.1 that the full applicable service tax was paid by the service provider which is also evident from the invoice issued by the service provider. However, the adjudicating authority has rejected the contention of the Appellant No.1 on the grounds that they had failed to produce any documentary evidence to show that the service tax at the full rate was paid by the service provider. However, Appellant No.1 have in their appeal memorandum contended that the non-submission of documentary evidence is incorrect as a copy of one such invoice has been reproduced at Page 10 of the impugned order.

13.1 I find that an invoice issued by Rajput Security & Investigation Services has indeed been reproduced at Page 10 of the impugned order. On perusal of the said invoice, it is seen that service tax @ 12.36% has been charged in the invoice. Therefore, the contention of Appellant No.1 as regard submission of documentary evidences is clearly substantiated by

the impugned order itself. Further, I find that Appellant No. 1 had also submitted copies of some more invoices along with their reply dated 13.11.2019 to the adjudicating authority. A perusal of these invoices also show that full service tax at the applicable rate has been charged and collected by the service provider from Appellant No.1. It is also observed that neither in the SCN nor in the impugned order, the payment of service tax by the service provider under forward charge has been disputed by the department. It is a settled position in law that the same service cannot be subjected to taxation from both the provider as well as the recipient. If service tax has been discharged by the service provider under forward charge, albeit erroneously, the service recipient cannot be again asked to discharge service tax on the same service under reverse charge. In view thereof, I am of the considered view that since the service tax has been discharged by the service provider, Appellant No.1 cannot be asked to pay service tax again on the same service under reverse charge.

13.2 I find it pertinent to refer to the judgment of the Hon'ble High of Karnataka in the case of Zyeta Interiors Pvt. Ltd. Vs. Vice Chairman Settlement Commission, Chennai – 2022 (58) GSTL 151 (Kar.) wherein it was held at Para 4 (b) that :

> "There is also some force in the contention of the assessee that the entire amount due by way of tax having already reached the Exchequer, the assessee could not have been called to make the payment once over; petitioners had availed manpower services and in terms of Section 68(2) of the Finance Act, 1994, 50% of the tax due was paid by the assessee and the remaining 50% was remitted by the service provider; however, w.e.f. 20-6-2012 *vide* Notification No. 30/2012-S.T., this ratio was altered to 75:25 upto 1-4-2015 between the consumer & the service provider; further, it was changed to 100% *qua* the consumer w.e.f. 1-4-2015; however, inadvertently, the Assessee continued to pay 50% and the service provider paid the remaining 50%; thus, whatever is due to ceaser has reached his hands, is true; in fact, the C.B.E. & C. *vide* Circular No. 341/18/2004 had clarified that the reverse charge mechanism should not lead to double taxation; in other words, once the tax liability is discharged regardless of the persons who discharge, the assessee cannot be asked to pay the tax again."

13.3 A similar view was taken in the case of Transpek Silok Industries Pvt. Ltd. Vs. Commissioner of C.Ex., Vadodara-I – 2018 (17) GSTL 434 (Tri.-Ahmd.). The Hon'ble Tribunal had at Para 6 of their judgment held that :

> "I find that as per Notification No. 30/2012-S.T., dated 20-6-2012 there is no dispute that the appellant was required to pay 75% of the Service Tax on 'Manpower Recruitment Agency Service' availed. For the initial period, on pointing out by the Revenue the appellant immediately paid Service Tax. In that circumstance, the said demand is not sustainable against the appellant. For the another invoice on which the appellant did not pay Service Tax but the service provider paid the 100% of Service Tax. In that circumstance, the appellant is not required to pay 75% of the Service Tax in terms of Notification No. 30/2012-S.T., dated 20-6-2012. I also observed that if the payment has made by the appellant, the same shall become double taxation against the appellant which is not permissible in the law. In that circumstance, the demand of Service Tax in terms of Notification No. 30/2012-S.T., dated 20-6-2012 is not sustainable against the appellant."

13.4 Considering the above judicial pronouncements including that of the jurisdictional CESTAT, Ahmedabad, I am of the considered view that since the service provider has discharged the service tax under forward charge, Appellant No.1 cannot again be asked to pay service tax under reverse charge, as it would amount to taxing the same service twice. Consequently, the demand of service tax amounting to Rs.1,12,758/- is set aside as not being legally sustainable.

14. **Confirmation of demand of cenvat credit amounting to Rs. 13,79,524/-**. I find that the cenvat credit has been denied on the grounds that in respect of Security Services, the service tax was required to be paid under reverse charge, and that in case of payment of service tax under reverse charge, the proper document for availing cenvat credit is the challan evidencing payment of service tax. Therefore, the invoices issued by the service provider are not proper documents for availing cenvat credit. The issue of payment of service tax under forward charge by the service provider instead of the service recipient has been discussed elaborately in Para 13 above and held that if service tax has been paid by the service provider, the service recipient cannot be again asked to pay service tax on the same service. Further, as the payment of service tax by the service provider is not disputed by the department, cenvat credit of the service tax on the Security Services received by Appellant No.1 cannot be denied to them.

14.1 I find it pertinent to refer to the judgment of the Hon'ble High Court of Gujarat in the case of Commissioner of C.Ex. & Cus., Vadodara-II V.

Steelco Gujarat Ltd. – 2010 (255) ELT 518 (Guj.) wherein it was held at Para 3 that :

> **"3.** Being aggrieved by the said order, the Revenue has filed Appeal before the Tribunal and while confirming the order of the Commissioner (Appeals), the Tribunal has observed that mere zerox copy by itself should not be made the basis of allowing the credit but where the assessee has made efforts to get the said xerox copy attested by the Range Superintendent of the supplier's end and has established beyond doubt that the duty stands paid on the goods and the goods stand received by him, denial of credit on this procedural irregularity would not be justified. The Tribunal has therefore confirmed the order passed by the Commissioner (Appeals)."

14.2 In view of the above judgment of the Hon'ble High Court of Gujarat, and considering the fact that there is no dispute regarding the fact of service tax having been paid by the service provider, I am of the considered view that cenvat credit cannot be denied to Appellant No.1 on the grounds that the invoice of the service provider is not the proper document for availing credit.

14.3 I further find that cenvat credit has also been denied and confirmed vide the impugned order on the grounds that they were taken on the strength of letter of Indraprasth Realities, asking for payment maintenance charges, which does not contain Service Tax number of the issuing party. Cenvat credit has also been denied on the grounds that invoice of Tata Teleservices which does not contain details of the service tax charged and service tax registration of the service provider. Cenvat credit has also been denied on the grounds that Appellant No.1 failed to furnish the documents regarding availment of cenvat credit.

14.4 It has been contended by Appellant No.1 that cenvat credit was not taken by them on the strength of the letter of Indraprasth Realities but on the strength of invoice issued by the said firm and that copy of the invoice was submitted by them before the adjudicating authority vide letter dated 05.10.2020 and email dated 29.10.2020. In respect of the invoice of Tata Teleservices, it was contended by Appellant No.1 that the invoice referred to by the adjudicating authority was only part of the invoice. Copy of the full invoice was submitted by them by email dated 29.10.2020.

14.5 From a copy of the email dated 29.10.2020 submitted by Appellant No.1 along with their appeal memorandum, it is seen that they had submitted scanned copies of the invoices for F.Y. 2014-15 to F.Y.2016-17. Further, it has been contended by Appellant No.1 that there are more than 700 invoices on which cenvat credit was availed by them and that copies of all the invoices was submitted vide the said email dated 29.10.2020. However, it is seen that there is no mention of either the email dated 29.10.2020 of Appellant No.1 or the invoices submitted by them. It is clear that the adjudicating authority has erred in denying the cenvat credit on the grounds that the documentary evidences were not submitted by Appellant No.1. I am, therefore, of the considered view that the matter is required to be remanded back to the adjudicating authority for decision afresh on the issue after considering the documents submitted by Appellant No.1 in support of their claim for cenvat credit. Appellant No.1 is directed to extend all necessary co-operation to the adjudicating authority and submit the documents, if necessary.

15. Coming to the issue of penalty under Section 78A of the Finance Act, 1994 imposed on Appellant Nos. 2 and 3, I find that the Appellants have contended that no SCN was served upon them. Further, Appellant No.1 had also vide their reply dated 13.11.2019 submitted to the adjudicating authority contended that SCN was served only upon the company and not the Directors. This fact has also been recorded at Para 9.11.3 of the impugned order. However, I find that this aspect has not been dealt with by the adjudicating authority in the impugned order while imposing penalty upon the Directors i.e. Appellant Nos. 2 & 3. It is a settled legal position that a person against whom proceedings are contemplated should be put to notice. It would be relevant to refer to the judgment of the Constitution Bench of the Hon'ble Supreme Court in the case of I.J.Rao, Assistant Collector of Customs Vs. Bibhuti Bhushan Bagh – 1989 (42) ELT 38 (SC) wherein it was held that :

> "It is apparent that goods liable to confiscation may be seized by virtue of Section 110(1) but that those goods cannot be confiscated or penalty imposed without notice, opportunity to represent and to be heard to the owner of the goods or the person on whom penalty is proposed. This notice must be given within six months of the seizure of the goods, as envisaged by Section 110(2) of the Act, and if it is not, the goods must be returned to the person from whom

the goods were seized. The proviso to Section 110(2) of the Act allows the period of six months to be extended by the Collector of Customs for a period not exceeding six months on sufficient cause being shown to him in that behalf."

16. In the present appeals, I find that the adjudicating authority has not controverted the fact of non-service of SCN claimed by Appellant Nos. 2 and 3. In view thereof and by following the decision of the Constitution Bench of the Hon'ble Supreme Court in the case of I.J.Rao, Assistant Collector of Customs supra, I am of the considered view that the penalty imposed upon Appellant Nos. 2 and 3 is not legal and, hence, set aside.

17. In view of the findings and discussions recorded hereinabove, I set aside the impugned order insofar as it pertains to confirmation of demand of service tax amounting to Rs.63,45,844/- and Rs.1,12,758/-. The impugned order pertaining to confirmation of demand of cenvat credit amounting to Rs.13,79,524/- is set aside and remanded back to the adjudicating authority for decision afresh in terms of the directions contained at Para 14.5 above. The appeal filed by Appellant No.1 is allowed to the above extent.

18. I set aside the impugned order pertaining to imposition of penalty under Section 78A of the Finance Act, 1994 upon Appellant Nos. 2 and 3 and allow the appeals filed by Appellant Nos. 2 and 3.

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

The appeals filed by the appellants stands disposed of in above terms.

( **Akhilesh Kumar** )
Commissioner (Appeals)
Date: 28.09.2022.

Attested:

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

**BY RPAD / SPEED POST**

To

M/s. Decision Craft Private Limited, Appellant No.1
A-702, Mondeal Heights,
Near Wide Angle Cinema,
Behind Novotel Hotel, S.G. Highway,
Ahmedabad – 380015.

Shri Kaushik Patel, Director Appellant No.2
M/s. Decision Craft Private Limited,
A-702, Mondeal Heights,
Near Wide Angle Cinema,
Behind Novotel Hotel, S.G. Highway,
Ahmedabad – 380015.

Shri T.Abraham, Direcror Appellant No.3
M/s. Decision Craft Private Limited,
A-702, Mondeal Heights,
Near Wide Angle Cinema,
Behind Novotel Hotel, S.G. Highway,
Ahmedabad – 380015.

The Additional Commissioner, Respondent
CGST,
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.