



सत्यमेव जयते

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

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



DIN : 20221164SW000000E5EC

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/2649/2021 /1593 - 97
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-001-APP-067/2022-23  
दिनांक Date : 25-10-2022 जारी करने की तारीख Date of Issue 10.11.2022  
आयुक्त (अपील) द्वारा पारित  
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of OIO No. CGST-VI/Ref-03/Addis Infra/DAP/2021-22 दिनांक: 07.09.2021 passed by Assistant Commissioner, CGST, Division-VI, Ahmedabad South
- घ अपीलकर्ता का नाम एवं पता Name & Address

**Appellant**

1. M/s Addis Infrabuild LLP  
32, 3<sup>rd</sup> Floor, Roopa Building,  
Sona Roopa, Opposite Lal Bungalow,  
C.G. Road, Ahmedabad - 380009

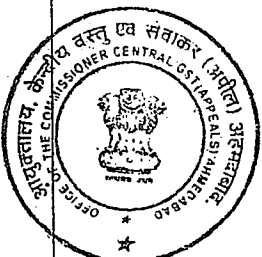
कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

Any person aggrieved by this Order-In-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way :

भारत सरकार का पुनरीक्षण आवेदन :

**Revision application to Government of India:**

- (1) केंद्रीय 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।

(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 दिनोंक से तीन मास के भीतरमूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ.का मुख्य शीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम होता 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 Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्कअधिनियम 1970 यथासंशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रु.6.50 पैसे कान्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

- (5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

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

- (43) 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:

- (cxii) amount determined under Section 11 D;
- (cxiii) amount of erroneous Cenvat Credit taken;
- (cxiv) amount payable under Rule 6 of the Cenvat Credit Rules.

इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



ORDER-IN-APPEAL

The present appeal has been filed by M/s. Addis Infrabuild LLP, 32, 3<sup>rd</sup> Floor, Roopa Building, Sona Roopa, Opposite Lal Bungalow, C.G.Road, Ahmedabad – 380 009 (hereinafter referred to as the appellant) against Order in Original No. CGST-VI/Ref-03/Addis Infra/DAP/2021-22 dated 07.09.2021 [hereinafter referred to as “*impugned order*”] passed by the Assistant Commissioner, CGST, Division-VI, Commissionerate : Ahmedabad South [hereinafter referred to as “*adjudicating authority*”].

2. Briefly stated, the facts of the case is that the appellant were holding Service Tax Excise Registration No. ABFA3593MSD001 and engaged in providing Construction Services other than Residential Complex, including Commercial/Industrial Buildings or Civil Structures, Construction of Residential Complex Services etc. The appellant had filed an application on 28.09.2020 for refund of an amount of Rs.53,41,867/- in respect of the service tax paid by them on account of cancellation of booking of units in a commercial project scheme named ‘Addor Aspire’. Booking by the prospective members were made before 01.07.2017 and amounts in advance for such bookings were made before implementation of GST. The said member/buyers cancelled their booking after 1.07.2017. The appellant claimed that since the service tax had been paid but the output service was not provided in these transactions, the service tax was no longer payable and accordingly, they applied for the refund of the service tax paid.

3. The said refund claim was rejected vide OIO NO. CGST-VI/Ref-44/Addis Infra/DC/Neetu Singh/2021 dated 30.12.2020. Being aggrieved, the appellant preferred appeal before the Commissioner (Appeals), Ahmedabad, who vide OIA NO. AHM-EXCUS-001-APP-088/2020-21 dated 30.03.2021 set aside the said OIO and remanded the matter back to the adjudicating authority with a direction to decide the matter after examining the applicability of the decision in OIA dated 29.05.2017 in the

Case of Panchratna Corporation, Ahmedabad.

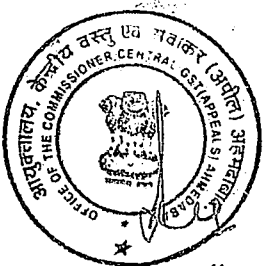


3.1 Accordingly, the appellant filed an application on 08.06.2021 for refund of Rs.53.41.867/-. On scrutiny of the refund claim and the documents submitted by the appellant, it was observed that proportionate cenvat credit was not reversed by the appellant as required in terms of Rule 6 (3) of the Cenvat Credit Rules, 2004 (hereinafter referred to as CCR, 2004). Therefore, the appellant were issued Show Cause Notice No. CGST/WS06/Ref-03/Addis Infra/2021-22 dated 24.08.2021, wherein it was proposed to reject the refund claim as they had failed to reverse the proportionate credit in terms of Rule 6(3) of the CCR, 2004.

3.2 The said SCN was adjudicated vide the impugned order wherein the refund of Rs.33,14,327/- was sanctioned after adjusting an amount of Rs.20,27,540/- in terms of Rule 6 (3) of the CCR, 2004.

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

- i. On a plain reading of the provisions of Section 11B of the Central Excise Act, 1944, it is clear that the provisions nowhere empowers the adjudicating authority to recover any dues from the assessee, who applies for refund under the said provisions.
- ii. There is no provision to recover an amount which is dues under any other provision, even if there is an actual due amount. In the present case, not only is the amount due under a different provision, it is not even clear whether the amount is due or not.
- iii. Accordingly, the adjustment of the amount of cenvat credit against the refund is arbitrary and without any authority.
- iv. They had in their reply to the SCN submitted that non reversal of cenvat credit does not entail non compliance of Section 11B of the Central Excise Act, 1944 and, hence, the SCN itself was bad in law. Section 11B nowhere provides the right to adjust any other demand against a refund claim. However, their submissions were not considered while passing the impugned order.



- v. No provision has been cited under which the adjudicating authority has right to adjust the amount against the refund.
- vi. They had also submitted in their reply to the SCN that the Hon'ble High Court of Gujarat had in the case of Principal Commissioner Vs. Alembic Limited held that cenvat credit once availed is not required to be reversed at a later date. The facts of the present case are similar to that in the said case and they are not required to reverse cenvat credit. The adjudicating authority has not given any finding as to why the judgment in Alembic Limited would not apply in their case.
- vii. The adjudicating authority had to first determine whether the cenvat credit was required to be reversed. In order to determine this, a SCN was issued. However, the SCN was issued with a pre-determined notion that cenvat credit was required to be reversed. No explanation as to why the cenvat credit was to be reversed was provided.

5. Personal Hearing in the case was held on 29.08.2022. Shri Abhishek Shah, Chartered Accountant, appeared on behalf of appellant for the hearing. He reiterated the submissions made in appeal memorandum.

6. I have gone through the facts of the case, submissions made in the Appeal Memorandum and the material available on records. The issue before me for decision is whether the impugned order adjusting an amount of Rs.20,27,540/-, from the refund claim of Rs. 53,41,867/-, in terms of Rule 6 (3) of the Cenvat Credit Rules, 2004 is legal and proper.

7. It is observed from the case records that the appellant had filed refund claim for an amount of Rs.53,41,867/- in respect of the service tax paid on booking of units in a commercial complex, which were subsequently cancelled by the persons booking the units. It is not a matter of dispute that the once the booking of units in the commercial complex are cancelled, the service tax paid by the appellant is refundable. It is seen that the appellant were issued SCN dated 24.08.2021 proposing



rejection of the claim for refund on the grounds that they had not reversed the proportionate credit in terms of Rule 6 (3) of the CCR, 2004. and, therefore, they had failed to comply with the provisions of Section 11B of the Central Excise Act, 1944. The adjudicating authority had, at Para 18 of the impugned order recorded his finding that “ *Thus, the claimant has failed in complying with the requirement prescribed under Rule 6(3) of the Credit Rules, 2004 which are in the nature of an obligation on the service provider. It would therefore, be just and proper to adjust said amount of Rs.20,27,540/- which pertains to proportionate cenvat credit in term of in term of Rule 6 (3) of the Cenvat Credit Rules, 2004*”.

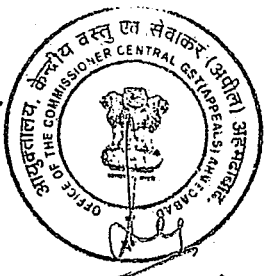
7.1 It is further observed that the adjudicating authority has found the refund claim admissible on merits and sanctioned the remaining amount after adjusting the amount of Rs.20,27,540/- in terms of Rule 6 (3) of the Cenvat Credit Rules, 2004.

7.2 As the issue involved in the present appeal is pertaining to the adjustment of the refund claimed towards cenvat credit in terms of Rule 6(3) of the CCR, 2004, I am not delving into the merits of whether proportionate cenvat credit is required to be reversed, in such cases, in terms of Rule 6(3) of the CCR, 2004. The appellant have in the appeal memorandum relied upon the judgment of the Hon'ble High Court of Gujarat in the case of Principal Commissioner Vs. Alembic Ltd. – 2019 (29) GSTL 625 (Guj.). In the said case it was held by the Hon'ble High Court that :

“Therefore, Cenvat credit availed in respect of input service is not required to be paid back under any circumstances and therefore, the respondent was not legally required to reverse any credit which was availed by them during the period 2010 till obtaining completion certificate i.e. during the period when output service was wholly taxable in their hands, merely because later on, some portion of the property was converted into immovable property on account of receipt of completion certificate and on which no service tax would be paid in future.”

8. Section 11 of the Central Excise Act, 1944 provides for recovery of sums due to the government which is reproduced below :

- “(1) In respect of duty and any other sums of any kind payable to the Central Government under any of the provisions of this Act or other rules made thereunder, including the amount required to be paid to the credit of the Central Government under section 11D, the officer empowered by the Central Board of



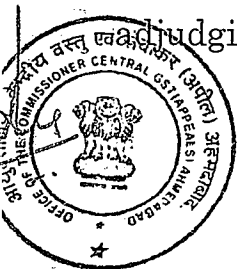
Excise and Customs constituted under the Central Boards of Revenue Act, 196 to levy such duty or require the payment of such sums may deduct or require any other Central Excise Officer or a proper officer referred to in section 142 of the Customs Act, 1962 to deduct the amount so payable from any money owing to the person from whom such sums may be recoverable or due which may be in his hands or under his disposal or control or may be in the hands or under disposal or control of such officer, or may recover the amount by attachment and sale of excisable good belonging to such person; and if the amount payable is not so recovered, he may prepare a certificate signed by him specifying the amount due from the person liable to pay the same and send it to the Collector of the district in which such person resides or conducts his business and the said Collector, on receipt of such certificate, shall proceed to recover from the said person the amount specified therein as if it were an arrear of land revenue:".

8.1 It is seen from the above legal provisions that recovery of sums due to the government can be made by, among others, deducting from the amount payable to any person from whom the dues are recoverable. In this regard, I find it pertinent to refer to Circular No. 1053/2/2017-CX. dated 10.03.2017 issued by the CBIC and the relevant portion of which is reproduced below :

"19. *Powers of recovery* : Recovery of confirmed demand can be made by exercising any of the powers under Section 11 of the CEA, 1944 such as adjustment from refunds payable, attachment and sale of excisable goods of such person or through certificate action treating the recoverable amounts as arrears of land revenue."

It is abundantly clear from the above Circular issued by the CBIC that recovery under Section 11 of the Central Excise Act, 1944 can be resorted to only in case of confirmed dues/demand.

8.2 Having gone through the case records and the impugned order, I find that the appellant have apparently not been issued any separate Show Cause Notice demanding cenvat credit, which was allegedly required to be reversed on proportionate basis in terms of Rule 6 (3) of the CCR, 2004. There also does not appear to be any order confirming the demand, for proportionate cenvat credit, against the appellant. The adjudicating authority has also not recorded in the impugned order whether the amount adjusted vide the impugned order is towards any confirmed dues against the appellant. In the absence of any proceedings initiated for recovery of proportionate cenvat credit in terms of Rule 6 (3) of the CCR, 2004, the department cannot circumvent the due process of law by adjudging the proportionate cenvat credit as payable by the appellant





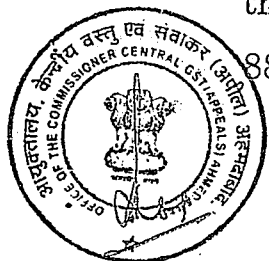
while deciding the refund claim filed by them and by adjusting the same from the amount of refund claimed by the appellant. Hence, the impugned order adjusting the amount of Rs.20,27,540/- in terms of Rule 6(3) of the Cenvat Credit Rules, 2004 is not legally sustainable and is liable to be set aside.

9. However, I find that the impugned order has been passed in the remand proceedings ordered vide OIA No. AHM-EXCUS-001-APP-88/2020-21 dated 30.03.2021 passed by the Commissioner (Appeals), Ahmedabad, the relevant portion of which is reproduced below :

“10.5 Further, it is also observed that as per the details mentioned in the table under Para-6 of the impugned order, the date of cancellation in case of the buyer at Sr. No.15 (Unit No.209) is shown as 06.10.2016 i.e. prior to implementation of GST. Whereas, I find that the discussion and findings of the adjudicating authority as per Para-7 and 9 of the impugned order is based on the fact that the buyers had cancelled the bookings, after the appointed date of implementation of the GST Act, 2017 which is factually incorrect, in the case of above mentioned buyer (Unit No.209). Accordingly, I find that the factual details, mentioned in the impugned order also need t be reverified.

11. In view of the above discussions, I find it appropriate to remand the matter to the adjudicating authority to decide it afresh, after examining the applicability of the decision of the Commissioner (Appeals), Ahmedabad dated 29.05.2017 (issued on 29.06.2017) in case of M/s. Panchratna Corporation, Ahmedabad, to the present case and to issue a fresh order, following the principles of natural justice”.

9.1 It is clear from the above that the case was remanded back to the adjudicating authority with a direction to re-verify the factual details of the date of cancellation of the bookings by the buyers of the appellant. However, it is observed that the adjudicating authority has in utter disregard of the directions contained in the OIA supra, passed the impugned order without carrying out the re-verification and sanctioned the refund claim of the appellant even in respect of the cancellation of bookings done prior to the implementation of GST. This is an act of judicial indiscipline on the part of the adjudicating authority. The quantum of refund admissible to the appellant can be decided only after the re-verification of the factual details ordered is carried out. Consequently, the impugned order is set aside and remanded back to the adjudicating authority to decide the matter afresh after complying with the directions contained in Para 10.5 of OIA No. AHM-EXCUS-001-APP-88/2020-21 dated 30.03.2021 passed by the Commissioner (Appeals),



Ahmedabad as well as the observations contained hereinabove at Para 8.2 above.

10. In view of the above facts, I set aside the impugned order and allow the appeal filed by the appellant 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*  
25<sup>th</sup> October, 2022

( Akhilesh Kumar )

Commissioner (Appeals)

Date: 25.10.2022.

Attested:

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



BY RPAD / SPEED POST

To

M/s. Addis Infrabuild LLP,  
32, 3<sup>rd</sup> Floor, Roopa Building,  
Sona Roopa, Opposite Lal Bungalow,  
C.G.Road,  
Ahmedabad – 380 009

Appellant

The Deputy Commissioner,  
CGST, Division- VI,  
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.