



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 : 20221264SW0000666F5F

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/192/2022 /5954 - 58
- ख अपील आदेश संख्या Order-In-Appeal No. AHM-EXCUS-001-APP-093/2022-23
दिनांक Date : 12-12-2022 जारी करने की तारीख Date of Issue 14.12.2022
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of OIO No. 26-27/CGST/Ahmd-South/JC/RK/2021 दिनांक: 03.08.2021 passed by
Joint Commissioner, CGST, Ahmedabad South
- घ अपीलकर्ता का नाम एवं पता Name & Address

Appellant

M/s The Cap A Pie
D-12, Pruthvi Towers,
Behind Someshwar Bungalows,
Near Jodhpur Cross Roads,
Satellite, 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 :

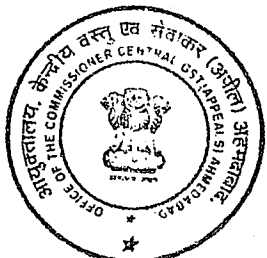
Revision application to Government of India:

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(i) A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :

(ii) यदि माल की हानि के मामले में जब ऐसी हानिकार खाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की 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 विलत अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

(c) Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(1) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतरमूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इका मुख्य शीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

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

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम होतो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

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

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(क) उक्तलिखित परिच्छेद 2 (1) क में बताए अनुसार के अलावा की अपील, अपीलो के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण(सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद-380004

(a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2nd Floor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad : 380004. in case of appeals other than as mentioned in para-2(i) (a) above.



The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

- (3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellate Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्कअधिनियम 1970 यथासंशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर 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.

- (62) 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:

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

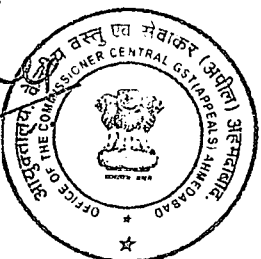


ORDER-IN-APPEAL

The present appeal has been filed by M/s. The Cap A Pie, D-12, Pruthvi Towers, Behind Someshwar Bungalows, Near Jodhpur Cross Roads, Satellite, Ahmedabad – 380 015 (hereinafter referred to as the “appellant”) against Order in Original No. 26-27/CGST/Ahmd-South/JC/RK/2021 dated 03.08.2021 [hereinafter referred to as “*impugned order*”] passed by the Joint Commissioner, CGST, 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 Registration No. ACVPS6982NSD002 and engaged in providing services of Washing and Dry Cleaning of cloth/linen to different divisions of Indian Railways (hereinafter referred to as “Railways”), Hotels and Clubs. On the basis of intelligence that the appellant was not discharging service tax on Dry Cleaning services provided by them, detailed inquiry was initiated by the officers of DGCEI, Ahmedabad. Subsequently, the appellant was issued Show Cause Notice bearing No. DGCEI/AZU/36-70/2014-15 dated 11.01.2016, wherein it was proposed to demand service tax amounting to Rs.1,22,37,824/-, in respect of the service of cleaning of bedrolls and other cloth/garments, under the proviso to Section 73 (1) of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994. Imposition of penalty was also proposed under Section 76, 77 and 78 of the Finance Act, 1994.

2.1 The said SCN was adjudicated vide OIO No. AHM-SVTAX-000-JC-025-16-17 dated 25.01.2017 wherein the demand of service tax was confirmed along with interest. The amount of Rs.30,36,101/- paid by the appellant in the course of the investigation was appropriated. Penalty equivalent to the service tax confirmed was imposed under Section 78 of the Finance Act, 1994. Penalty of Rs. 10,000/- each was imposed under Section 77 (1) and 77 (2) of the Finance Act, 1994.



2.2 Being aggrieved, the appellant had filed appeal before the Commissioner (Appeals), Ahmedabad, who vide OIA No. AHM-EXCUS-001-APP-436-2017-18 dated 20.03.2018 remanded the case back to the adjudicating authority to ascertain the service tax liability after giving the benefit of cum-duty price in respect of the contracts awarded to the appellant prior to 01.07.2012.

3. Subsequently, the appellant was called upon to submit the details for the period from October, 2014 to June, 2017 and on verification of the same, it was found that the appellant had not paid service tax during the said period. Further, on verification of the details, it was observed that the appellant had shown a lesser value in the ST-3 returns filed by them as compared to their financial records and had accordingly, short paid service tax amounting to Rs.46,92,492/-. Therefore, the appellant were issued Show Cause Notice bearing No. IV/Div-IV/DSCN-04/2019-20 dated 24.09.2019 wherein it was proposed to :

- I. Demand and recover service tax amounting to Rs.46,92,492/- under Section 73 (1) of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994.
- II. Impose penalty under Section 78 of the Finance Act, 1994.
- III. Impose penalty under Section 77 of the Finance Act, 1994 read with Rule 7 of the Service Tax Rules, 1994 for late/non-filing of ST-3 returns.

4. The remand proceedings in respect of SCN dated 11.01.2016 as well as SCN dated 24.04.2019 were decided vide the impugned order and the demand of service tax was confirmed along with interest. Penalties under Section 77 (1) and (2) were also imposed. Penalties equivalent to the service tax confirmed were also imposed under Section 78 of the Finance Act, 1994.

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



- i. With effect from 01.07.2017, the provisions of Chapter V of the Finance Act, 1994 have been omitted vide Section 173 of the Central Goods and Services Act, 2017. Further, in view of the Constitution (One Hundred and First Amendment) Act, 2016, the levy of service tax was done away with, with effect from 16.09.2016.
- ii. Section 6 of the General Clauses Act, 1897, saves the rights accrued under the old legislation and gives the power of the legislature to initiate proceedings in respect of any liability incurred under the old statute. However, in the case of Rayala Corporation Vs. Directorate of Enforcement [1969 (2) SCC 412], a five bench of Hon'ble Supreme Court held that Section of the General Clauses Act, 1897 applies only to repeals and not omissions.
- iii. In the present case, the legislature has omitted the provisions of Chapter-V of the Act. Thus, Section 6 of the General Clauses Act, 1897 shall not be applicable in view of the judgment of Hon'ble Supreme Court in Rayala Corporation (supra). Therefore, no proceedings can be initiated, and no liability can be fastened by the Government in respect of the any alleged violation or non-compliance of the provisions contained in Chapter-V of the Act, as omitted vide Section 173 of the CGST Act, 2017.
- iv. The initiation of the impugned proceedings vide SCN issued on 24.09.2019 is without jurisdiction, unconstitutional and erroneous and is liable to be set aside on this ground alone;
- v. Besides dry cleaning and laundry services, they are also engaged in Cloth Trading activity and such trading is not liable to service tax.
- vi. They rely upon the judgment in the case of Godfrey Philips India Ltd. Vs. State of UP – 2005 (139) STC 537; Bharat Sanchar Nigam Limited V. UOI ; Wipro GE Medical Systems Limited Vs. CST – 2009 (24) STR 43 (Tri.-Bang.); Hindustan Aeronautics Limited Vs. CST – 2010 (17) STR 81 (Tri.-Bang.); Commissioner of Central Excise & Customs Vs. Larsen & Toubro Ltd. & Ors. – 2015 (39) STR 913 (SC); Safety Retreading Company Pvt. Ltd. Vs. CCE – 2017 (48) STR 97 (SC).
- vii. Service tax has been paid on the amount received as sale of cloth and the same was duly recorded in the VAT returns and VAT was

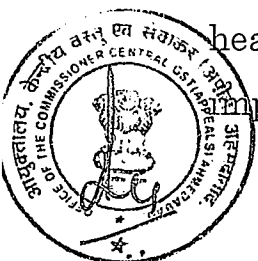


discharged on the amount received from sale of cloth. In terms of Section 65B (44) of the Finance Act, 1994, goods which are deemed to be a sale shall not come within the purview of services. Therefore, service tax cannot be imposed on sale of cloth.

- viii. As the demand of service tax itself is not sustainable, there can be no question of payment of interest. Reliance is placed upon the decision in the case of Pratibha Processors Vs. UOI – 1996 (88) ELT 12 (SC) and Commissioner of Customs, Chennai Vs. Jayathi Krishna & Co. – 2000 (119) ELT 4 (SC).
- ix. As they are not liable to pay service tax, they cannot be subjected to penalty under Section 76 of the Finance Act, 1994. They rely upon the judgment in the case of Sagar Enterprises Vs. Commissioner of Service Tax (Tri.-Mumbai) and Coolade Beverages Limited – 2004 (172) ELT 451 (All.).
- x. It has been held by the Hon'ble Supreme Court that penalty can be levied only if an intentional act is committed and not otherwise. Reliance is placed upon the judgment in the case of Tamil Nadu Housing Board Vs. Collector of Central Excise, Madras – 1994 (74) ELT 9 (SC) and DCW Ltd. Vs. Assistant Collector of Central Excise – 1996 (88) ELT 31 (Mad.).
- xi. They were under the bonafide belief that they are not liable to pay service tax. The issue involved is purely of interpretation. This is a reasonable cause for non-payment of service tax. Therefore, no penalty can be imposed on them under Section 80 of the Act. Reliance is placed upon the various judicial pronouncements in this regard.

6. Personal Hearing in the case was held on 09.12.2022. Shri Sanket Gupta, Advocate, appeared on behalf of appellant for the hearing. He reiterated the submissions made in appeal memorandum.

7. I have gone through the facts of the case, submissions made in the Appeal Memorandum as well as submissions made at the time of personal hearing and the material available on records. It is observed that the impugned order has confirmed the demand of service tax amounting to



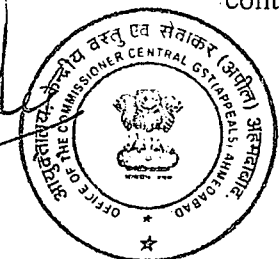
Rs.1,22,37,824/- and Rs.46,92,492/- along with interest and penalties. However, the appellant have filed the present appeal only contesting the confirmation of demand of service tax amounting to Rs.46,92,492/- with interest and penalty. Therefore, this order is restricted to only this issue. The issue before me for decision is as whether the impugned order confirming the demand of service tax amounting to Rs.46,92,492/-, in the facts and circumstances of the case, is legal and proper or otherwise. The demand pertains to the period from October, 2014 to June, 2017.

8. The appellant have challenged the impugned order on the grounds that after the omission of Chapter V of the Finance Act, 1994, the SCN and the impugned order are unconstitutional and without jurisdiction. They have relied upon the judgment of the Hon'ble Supreme Court in the case of *Rayala Corporation Vs. Directorate of Enforcement* [1969 (2) SCC 412]. In this regard, it is observed that the omission of Chapter V of the Finance Act, 1994 is with a saving clause i.e. 'save as otherwise provided in this Act'. The saving clause contained in Section 174(2) of the CGST Act, 2017 permits the applicability of Chapter V of the Finance Act, 1994 even after its omission w.e.f. 01.07.2017. This view find support in the judgment of the Hon'ble High Court of Calcutta in Writ Petition No. 380 (W) of 2019 in the case of *Gitanjali Vacationville – 2019 (22) GSTL J127 (Cal.)*. In the said case, the Hon'ble High Court had vide order dated 15.01.2019 held that :

“Prima facie, reading Sections 173 and 174 of the Act of 2017 it appears that, an enquiry or an investigation or even a legal proceeding under the Act of 1994 is permissible notwithstanding the coming into effect of the Act of 2017. The authorities are proposing undertake an audit for the period when the Act of 1994 was applicable. The authorities are entitled to do so.”

8.1 Similarly, in the case of *Laxmi Narayan Sahu – 2018 (019) GSTL 0626 (Gau.)*, it was held by the Hon'ble High Court of Gauhati that :

“32. As already elucidated hereinabove, paragraph 37 of *Kolhapur Canesugar Works Ltd.* (supra) provides that if a statute stood omitted with a savings clause, the savings clause would not render it impermissible for the proceedings initiated/to be initiated under Chapter V of the Finance Act of 1994, which stood omitted by Section 173 of the CGST Act of 2017 to be continued.

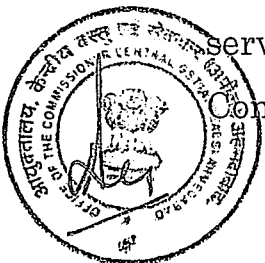


33. A conjoint reading of the provisions laid down in paragraph 37 of *Kolhapur Canesugar Works Ltd.* (supra) and Sections 173 and 174(2)(e) would lead to a conclusion that although Chapter V of the Finance Act of 1994 stood omitted under Section 173, but the savings clause provided under Section 174(2)(e) will enable the continuation of the investigation, enquiry, verification etc., that were made/to be made under Chapter V of the Finance Act of 1994.”

8.2 In view of the above judgments of the Hon'ble High Courts, I do not find any merit in the contention of the appellant that the proceedings are unconstitutional and without jurisdiction. Accordingly, the same are rejected as not being legally tenable.

9. On merits, the appellant have contended that they are also engaged in the activity of Cloth Trading and that trading activity is not liable to service tax in view of Section 65B(44) of the Finance Act, 1994. It is undisputed that trading is excluded from the purview of Service tax in view of Section 65B (44) of the Finance Act, 1994. However, the appellant have, in support of their contention regarding trading of Cloth, not submitted any evidence in support of their contention. Except for baldly claiming that they are also engaged in trading of cloth, the appellant have neither submitted any financial statement nor have they submitted any invoices, ledgers, ITR etc. Therefore, the claim, which is not backed by any evidence, has no legs to stand on and is hence, rejected as being devoid of any merit. Accordingly, the impugned order confirming the demand of service tax is upheld.

10. The appellant have also contended the levy of interest and penalty. However, as the demand of service tax has been upheld, the appellant are also liable to pay interest in terms of Section 75 of the Finance Act, 1994. As regards imposition of penalty, it is observed that the appellant had in respect of the earlier period challenged the confirmation of demand before the Commissioner (Appeals), Ahmedabad, who vide OIA No.AHM-EXCUS-001-APP-436-2017-18 dated 20.03.2018 allowed the benefit of cum-duty price while upholding the demand of service tax. Therefore, the appellant was clearly aware of their liability to pay service tax in respect of the services provided by them. However, they have knowingly failed to do so. Consequently, the appellant cannot claim that there was no malafide



evasion on their part and neither can they claim that they were under the bona fide belief that they are not liable to pay service tax. Accordingly, the provisions of Section 80 of the Finance Act, 1994 are also not applicable in the facts and circumstances of the case.

11. In view of the facts discussed herein above, I hold uphold the impugned order and reject the appeal filed by the appellant.

12. 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.

Akhil
 12/15 December, 2022
 (Akhilesh Kumar)
 Commissioner (Appeals)
 Date: .12.2022.

Attested:

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



BY RPAD / SPEED POST

To

M/s. The Cap A Pie,
 D-12, Pruthvi Towers,
 Behind Someshwar Bungalows,
 Near Jodhpur Cross Roads,
 Satellite, Ahmedabad – 380 015

Appellant

The Joint Commissioner,
 CGST,
 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.