



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: 20231164SW000000B4C7

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/2521/2023 / 7998 - 8002
- ख अपील आदेश संख्या Order-In-Appeal No. AHM-EXCUS-001-APP-164/2023-24
दिनांक Date : 31-10-2023 जारी करने की तारीख Date of Issue 07.11.2023
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Gyan Chand Jain**, Commissioner (Appeals)
- ग Arising out of OIO No. 109/AC/Brajbhusan Harilal Vyas/Div-II/A'bad-South/JDM/2022-23
दिनांक: 23.01.2023 passed by The Assistant Commissioner, CGST, Division-II, Ahmedabad South.
- ध अपीलकर्ता का नाम एवं पता Name & Address

Appellant
M/s. Brajbhusan Harilal Vyas,
B-6, Jayashree Society Cadia Crossing,
GIDC, Vatva, Ahmedabad-380016.

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 Bhufan, 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 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 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 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.

- 10 सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण(सिस्टेट),के प्रतिअपीलो के मामले में कर्तव्यमांग(Demand) एवं दंड(Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है।(Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवाकर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded)-

- a. (Section) खंड 11D के तहत निर्धारित राशि;
इण लिया गलत सेनवैट क्रेडिट की राशि;
बण सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

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

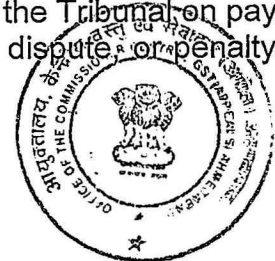
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

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

- (i) amount determined under Section 11 D;
(ii) amount of erroneous Cenvat Credit taken;
(iii) 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. Brajbhausan Harilal Vyas, B-6, Jayashree Society Cadila Crossing, GIDC, Vatva, Ahmedabad 380 016 (hereinafter referred to as "*the Appellant*") against Order-in-Original No. 109/AC/Brajbhausan Harilal Vyas/Div.-II/A'bad-South/JDM/2022-23 dated 23.01.2023 (hereinafter referred to as "*the impugned order*") passed by the Assistant Commissioner, Central GST, Division-II, Ahmedabad South (hereinafter referred to as "*the adjudicating authority*").

2. Briefly stated, the facts of the case are that the Appellant were not registered with Service Tax department holding PAN No. ADDPV4392G. As per the information received from the Income Tax Department, it was noticed that the Appellant had earned substantial income of Rs. 20,15,000/- from service provided during F.Y. 2015-16; however they failed to obtain Service Tax Registration and also failed to pay service tax on such income. The Appellant were called upon to submit copies of relevant documents for assessment for the said period, however, they neither submitted any required details/documents nor did offer any clarification/explanation regarding gross receipts from services rendered/income earned by them.

2.1. Subsequently, the Appellant were issued Show Cause Notice No. WS0205/Third Party Data (2015-16)/5/20-21 wherein it was proposed to:

- a) Demand and recover an amount of Rs. 2,92,175/- for F.Y. 2015-16 under proviso to Sub Section (1) of Section 73 of the Finance Act, 1994 along with interest under section 75 of the Finance Act 1994 (hereinafter referred to as '*the Act*').
- b) Impose penalty under the provisions of Section 77 (1), 70 and 78 of the Act.



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

- a) The demand of service tax amounting to Rs. 2,92,175/- was confirmed under proviso to Sub-Section (1) of Section 73 of the Act along with interest under Section 75 of the Act for the period from FY 2015-16.
- b) Penalty amounting to Rs. 2,92,175/- was imposed under section 78 of the Act.
- c) Penalty amounting to Rs. 10,000/- was imposed under section 70 of the Act for non/late filing of ST-3 Return.
- d) Penalty amounting to Rs. 10,000/- was imposed under section 77(1) of the Act for failure to include the supply services in their registration under the provision of 69 of the Act read with Rule 4 of Service Tax Rules, 1994.

4. Being aggrieved with the impugned order passed by the adjudicating authority, the Appellant have preferred the present appeal, inter alia, on the following grounds:

- The demand of service tax by invoking extended period of limitation and even beyond a period of five years from relevant date despite the fact that there is no iota of evidence of suppression or intent to evade payment of tax on the part of the Appellant. In the support the Appellant rely on the following decided case:

- (a) M.K. Kotecha V. CCE, [2005 (179)E.L.T. 261 (S.C.)]
- (b) CCE v. Jalani Enterpirses, [2001(134) E.L.T. 813 (Tri.)]
- (c) Tamilnadu Housing Board v. CCE-1194 (74) ELT 9 (SC)
- (d) Cosmic Dye Chemical v. CCE, Bombay [1995 (75) ELT 721 (SC)]
- (e) Master Circular No. 1053/2/2017-CX dated 10.03.2017



- The impugned demand is based merely on information of income received from Income tax department, which cannot make adjudicating authority to establish the nature of service and to make sure that all the income is liable to service tax. The adjudicating authority did not make investigation before passing the order. Reliance is placed on the judgment in the following cases:

a) M/s Babulal Gurjar v. CCE, Jodhpur (Tri.-Del.) (ST Appeal No. 51260 of 2022)

b) 31 taxmann.com 221 ABAK Constructions v. CCE, Tirupati (Ban., CESTAT)

c) 136 taxmann.com 109 Luit Developers (P.) Ltd. v. CCE, Diburgarh (Kolkata , CESTAT)

- The Appellant are engaged in the business of purchasing marble and doing polishing and fitting work. The service comes under Works Contract Service. Clause 44 of Section 65B of the Act defines the works contract services as under:

"works contract" means a contract wherein transfer of property in goods involved in the execution of such contract is leviable to tax as sale of goods and such contract is for the purpose of carrying out construction, erection, Commissioning, installation, completion, fitting out, repair, maintenance, renovation, alteration of any movable or immovable property or for carrying out any other similar activity or a part thereof in relation to such property."

- Moreover as per Rule 2A(i) Service tax Determination of Value Rules, 2006 value of Service portion in the execution of a works contract shall be equivalent to the gross amount charged for the works contract less the value of property in goods transferred in the execution of the said works contract. However, such gross amount charged shall not include VAT/Sale Tax. Accordingly the Appellant are liable for service tax not on entire out of income of Rs 20,15,000 as shown in ITR but excluding the value of property in goods transferred. The Appellant are proving that by submitting the copy



of sales bills issued which clearly demonstrates the value of goods and services involved.

- The Appellant are also eligible for SSI Exemption Notification 33/2012 dated 20-06-2012 since in the preceding financial year value of taxable services does not exceed Rs 10 lakhs. The Ld. Assessing officer has completely ignored the fact & assessed the service tax on entire income since Appellant's value of services is much below the threshold limit taxable services as per attached invoices the Appellant are not liable for registration & also considering SSI exemption service tax is not payable.
- The Appellant submit that since the main demand of service tax is not tenable on the grounds as mentioned above the Appellant are not liable for penalty under 78 of the Act. The Appellant further submits that penalty under section 78 of the Finance Act, 1994 cannot be imposed in the facts of the present case. Penalty is a quasi criminal matter and therefore, it could be resorted to only in cases where malafide intention or guilty conscious of an Assesses was established. Since it is required to be established that action of an Assesses was deliberate in the matter of penalty, this measure is to be resorted to sparingly. In their support the land mark judgment of the Hon'ble Supreme court in the case of M/s Hindustan Steel Ltd. 1978 E.L.T. (J159) is placed.
- In the instant case there is no liability of service tax the order of payment of interest under section 75 of the Act is also illegal and hence liable to be quashed in the interest of justice.
- The Appellant do not exceed the specified threshold limit of SSI Exemption of Rs. 10 lakhs, the Appellant is not required to obtain registration under section 69 and hence penalty under section 77 of the Act is not justifiable and requires to be deleted.
- The Appellant are not liable to pay service tax, hence penalty under section 70 cannot be imposed.



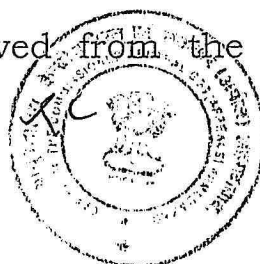
5. Personal hearing in the case was held on 18.10.2023. Sh. Bhavik Nagori, C.A. and Sh. Naishal J. Mody, C.A., appeared on behalf of the Appellant for personal hearing and reiterated the content of written submission in the appeal and requested to allow their appeal.

6. The Appellant have submitted documents viz. copy of **(i)** invoice (R.A. Bill dated 09/03/2016) in the name of Ahmedabad Ring Road Infrastructure Limited, Sadbhav House issued for the service provided for the period 01/02/2016 to 29/02/2016 along with bill abstract, **(ii)** TDS certificate.

6.1 The Appellant in their additional submission dated 18.10.2023, inter alia, made the following submission (1) Invoices showing purchase of goods viz. deshi ghaas, flowers, fertilizers etc. (2) Sale invoice dated 09.03.2016 issued to Sadhbhav Engineering Ltd. for the amount of Rs. 18,51,025/-

7. I have carefully gone through the facts of the case, the impugned order passed by the adjudicating authority, submissions made in the Appeal Memorandum as well as those made during the course of personal hearing and documents available on record. The issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority, confirming the demand of service tax against the Appellant along with interest and penalty, in the facts and circumstance of the case, is legal and proper or otherwise. The demand pertains to the period FY 2015-16.

9. It is observed that the demand of service tax was raised against the Appellant on the basis of the data received from Income Tax department. It is nowhere specified in the SCN as to what service is provided by the Appellant, which is liable to service tax under the Act. No cogent reason or justification is forthcoming for raising the demand against the Appellant. The demand of service tax has been raised merely on the basis of the data received from the Income Tax. However, the data received from the Income Tax



department cannot form the sole ground for raising the demand of service tax.

9.1 I find it pertinent to refer to Instruction dated 26.10.2021 issued by the CBIC, wherein it was directed that:

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

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

9.2 However, in the instant case, I find that no such exercise, as instructed by the Board has been undertaken, and the SCN has been issued only on the basis of the data received from the Income Tax department. Therefore, on this very ground the demand raised vide the impugned SCN is liable to be dropped.

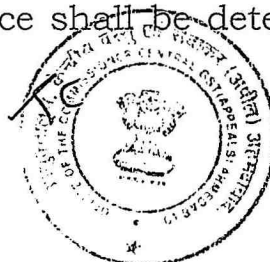
10. Coming to the merit of the case I find that the main contention of the Appellant are whether (i) they were liable for paying service tax not on entire amount of income Rs. 20,15,000/- shown in ITR excluding the value of goods (ii) they could avail Small Scale Service provider benefit of threshold limit of 10 lakhs in terms of the Notification No. 33/2012-ST dated 20.06.2012.

11. I peruse the sale invoice (R.A. Bill No 01 dated 09/03/2016) issued in the name of Ahmedabad Ring Road Infrastructure Limited, Sadbhav House for the service provided for the period 01/02/2016 to 29/02/2016 along with bill abstract which is issued for the maintenance work executed related to Plantation cutting service, Median Grass Cutting, Plantation digging, Watering, Road clearing



etc. for Ahmedabad Ring Road Infrastructure Limited. The Appellant have submitted in subsequent submission dated 18.10.2023 wherein they have submitted another bill No. 01 dated 09.03.2016 issued to Sadbhav Engineering Ltd. related to the same amount of Rs. 18,51,025/- for the labour supply, manure/fertilizers supply, watering, plantation etc. Then I have gone through the 26AS form for the F.Y. 2015-16 I find that the amount of Rs. 18,51,024/- was received by the Ahmedabad Ring Road Infrastructure Limited. I have also gone through the bank statement and found that the Appellant had received income of Rs. 18,32,514/- which is excluded of TDS amounting to Rs. 18,510/- deducted by Ahmedabad Ring Road Infrastructure Ltd. Examining the above two bills submitted by the Appellant, I am of the considered view that the Appellant had provided service to Ahmedabad Ring Road Infrastructure Limited which is also evident by the 26AS Form for the F.Y. 2015-16 and also by the bank statement submitted by the Appellant. The adjudicating authority confirmed demand of Rs. 2,92,175/- on the taxable value of Rs. 20,15,000/- as per the data received from Income Tax department. The Appellant failed to submit documentary evidence in respect of the remaining income of Rs. 1,82,486/- (Rs. 20,15,000/- (-) Rs. 18,51,025/-).

12. Now, I take up the submission of the Appellant wherein they contested that the they were providing works contract service and in the execution of a works contract service the taxable value should be equivalent to the gross amount charged for the works contract less the value of property in goods transferred in the execution of the said works contract. On examination of the above said RA bill No. 01 dated 09.03.2016 for the amount of 18,51,024/- issued to Ahmedabad Ring Road Infrastructure Limited, I find that the goods were transferred in the execution of service to the recipient. The Appellant are contesting that their service is works contract service and they were providing service along with material to the recipient and claims that the value of the service shall be determined in the



manner in which the value of service portion in the execution of works contract shall be the equivalent to the gross amount charged for the works contract less the value of property in goods transferred in the execution of works contract in view of the Rule 2A(i) of service tax (determination of value) Rules, 2006. But, after examining the RA bill dated 09.03.2016 and its abstract, I cannot ascertain how much value of service was provided and how much value of goods were transferred by the Appellant. In view of the above discussion I find that it is not clear whether the Appellant are providing works contract service or not, which should be a matter of record. This aspect needs to be verified by the adjudicating authority.

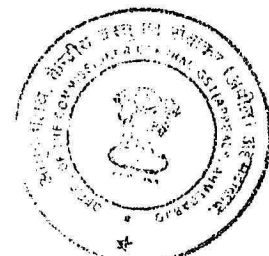
13. In view of the above, I find that the impugned order passed by the adjudicating authority without verification of documents, since the demand was raised on the basis of third party date received from the Income Tax department. Therefore, in view of above facts and circumstances and in the interest of justice, I find it would be proper and just to remand back this appeal to the adjudicating authority with direction to pass order after considering the submission of the Appellant in the true spirit, by following the principles of natural justices and set aside the order. Accordingly impugned order is set aside and the matter is remanded back for fresh adjudication.

14. अपीलकर्ता द्वारा दायर अपील का निपटान उपरोक्त तरीके से किया जाता है।

The appeal filed by the Appellant stands disposed of in above terms.



ज्ञानचंद जैन
आयुक्त (अपील्स)
Date : 31.10.2023



Attested

Rupendra Kumar
(रुपेंद्र कुमार)
अधीक्षक (अपील्स)

सी.जी.एस.टी, अहमदाबाद

By RPAD / SPEED POST

To,

M/s. Brajbhausan Harilal Vyas,
B-6, Jayashree Society Cadila Crossing,
GIDC, Vatva,
Ahmedabad 380 016

Appellant

The Assistant Commissioner,
CGST, Division-II,
Ahmedabad South

Respondent

Copy to:-

1. The Principal Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad South
3. The Assistant Commissioner, CGST, Division II, Ahmedabad South.
4. The Assistant Commissioner (HQ System), CGST, Ahmedabad South (for uploading the OIA)
- ✓ 5. Guard File
6. PA file

