



**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 - टेलीफैक्स 07926305136



DIN: 20231164SW000012121A

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/3504/2023 | 8642 - 48
- ख अपील आदेश संख्या Order-In-Appeal No. AHM-EXCUS-001-APP-168/2023-24
दिनांक Date: 21-11-2023 जारी करने की तारीख Date of Issue 29.11.2023
आयुक्त (अपील) द्वारा पारित
Passed by Shri Gyan Chand Jain, Commissioner (Appeals)
- ग Arising out of OIO No. 379/AC/Div-I/HKB/2022-23 दिनांक: 31.01.2023 passed by The Assistant Commissioner, CGST, Division-I, Ahmedabad South.
- घ अपीलकर्ता का नाम एवं पता Name & Address

Appellant
M/s. Patel Shilpaben Paragbhai,
Prop. Of Shilpa Corporation,
87/1, Kabootar Khana,
Kalupur, Ahmedabad-380001.

जोई व्य कित इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सख्त 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:

(i) केंद्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अंतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को चप-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 प्रक्रिया के दौरान हुई हो।

(iii) In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.



(क) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामलों में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(A) In case of rebate of duty of excise on goods exported to any country or territory outside India of an 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 विल्ट अधिनियम (नं.2) 1998 धारा 109 द्वारा नियुक्त किए गए हों।

(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 वो-वो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इका मुख्या 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 होती रुपये 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 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, अपीलों के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण(सिस्टेट) की परिषद 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(1) (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 आवेदन में कई मूल आवेदनों का समावेश होता है तो प्रत्येक मूल आवेदन के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पत्री 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 filed 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 मूलआवेदन यथास्थिति निर्णयन प्राधिकारी के आवेदन में से प्रत्येक की एक प्रतिपरु रू.8.50 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.8.50 paise as prescribed under scheduled-i item of the court fee Act, 1975 as amended.

- (5) इन और 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;
इस स्थिति में सेनैट क्रेडिट की राशि;
बस सेनैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

⇒ यह पूर्व जमा 'संबंधित अपील' में पहले पूर्व जमा की तुलना में, अपील' राखिल करने के लिए पूर्व रात 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 आवेदन के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो मांग 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. Patel Shilpaben Paragbhai, Proprietor of M/s. Shilpa Corporation, 87/1, Kabootar Khana, Kalupur, Ahmedabad-380001 (hereinafter referred to as "the Appellant") against Order in Original No. 379/AC/Div.-I/HKB/2022-23 dated 31.01.2023 hereinafter referred to as "the impugned order"] passed by the Assistant Commissioner, Central GST, Division-I, 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. They are holding PAN No. ABRPP5863G. As per the information received from the Income Tax department, the Appellant had earned substantial service income from services during F.Y. 2014-15 & 2015-16, however they did not obtain service tax registration and did not pay service tax on such income from service. The Appellant were called upon to submit the documents, however, the Appellant failed to submit the required details / documents. Therefore, the Appellant were issued Show Cause Notice bearing No. V/15-238/Div-I/Patel Shilpaben Paragbhai/2020-21 dated 15.12.2020, wherein it was proposed to:

- a) Demand and recover an amount of Rs. 5,89,163/- 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) and 78 of the Act.

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

- a) The demand of service tax amounting to Rs. 5,89,163/-



was confirmed along with interest.

- b) Penalty amounting to Rs. 5,89,163/- was imposed under section 78(l) of the Act.
- c) Penalty amounting to Rs. 10,000/- was imposed under section 77(l) of the Act.

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

- All the allegations/demands/penalties confirmed in the Order In-Original and unfortunately upheld by the respondent, are based on assumptions and presumptions and not on concrete evidence.
- The SCN issued by the AO was beyond jurisdiction and not empowered to invoke the extended period of 5 years as the Appellant is concealed noting at his end and the information collected and received from the income tax department i.e. 26AS credit in relation to services provided is itself available at the income tax department since end of the FY 2014-15, 2015-16 and 2016-17. The Assessing office may derive and access the 26AS information 'any time from the portal which cannot be a ground for invoking of extended period. So the proceedings initiated by the assessing officer is NULL and VOID to be set aside and all the demands, interest and penalties levied. The Order passed by the. assessing officer is bad in law and beyond jurisdiction.
- The Appellant is not registered under the service tax law at the pretext of nature of service being provided and the practice being followed in the agriculture and food industry that the Services by any agricultural produce marketing committee or board or services provided by a



commission agent for sale or purchase of agricultural produce are also covered in negative list. The Appellant had received brokerage from agriculture products like paddy/rice sales and purchase. Paddy/rice is agriculture produce, in view of above and nature of service activity provided by us is in relation to agriculture produces and which is mentioned in negative list under section 66D of Finance Act, 1994, so we have not obtained the Service tax Registration Number.

- As per Clause (d) (vii) of section 66D, service provide by a commission agent for sales or purchase of agriculture produce are not taxable. The services provided by commission agent had been exempted vide Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017 for CGST and notification no 47/ST-2 dated 30-06-2017 for levy of SGST vide entry no 54.
- The word 'commission agent is not defined in the statute. In trade parlance the commission agent is the person who cause sale or purchase of agriculture produce. It may be mentioned that prior to 01-07-12 also, Notification No 8/2004 ST dated 9-7-2004 exempted the, service tax of commission agent who cause sales or purchase of agriculture produce from payment of service tax the said exemption is continuing specifying the same in the negative list. Our income of commission of paddy sales or purchase. In view of above, service provided as commission agent for agriculture produce and on earning of commission on sale or purchase of agriculture produce in rice millers and stockiest, there is no liability towards service tax on the services provided as commission agent for agriculture produce. As per Notification No 33/2012 dated 20/06/2012 availing threshold exemption limit of



10 lakhs for taxable service.

- The Invoices raised by the Appellant is having description Export Rice Brokerage, Local Rice Brokerage, Local Paddy Brokerage, and Export Paddy Brokerage and in the outer column mentioned quantity and rate of brokerage in Quintals and total amount of brokerage. Therefore the AO totally failed to establish the quantum of exempted service and taxable Service while deriving the value of taxable service and service tax liability. The assessing officer has not cross examined the invoices with recipient of service nature of agriculture produces for which commission agent services rendered.
- The Assessing officer has not examined the Invoices and information received from income tax department i.e. 26AS entries in relation to service provided by the assessee. Also the Income Tax Return Statement of Income. Balance Sheet, Profit & account and all related invoices produced and explained the nature of service provided by the Appellant as commission agent in relation to Rice Millers and Merchant export for trading of paddy and rice processed by rice millers.
- The penalties levied under section 77(1) of finance act 1994 for Non- registration under Service Tax Act, is to be set aside as the Appellant service falls under the category of negative list and claim of Appellant is not accepted by the assessing officer.
- Further penalties levied under section, 78 of finance act 1994 at the ground of invoking of extended period as the assessing officer deliberately without any authority, approval and genuine ground which satisfying the conditions stated in the finance act 1994 for invoking of



extended period, is to be set aside in the interest of justice of principal of natural law and equality.

- The Service tax liability being calculated by the assessing officer is not calculated correctly the assessing officer erred while considering the total bill value as value of Taxable Service even though the Appellant has not charged any service tax in the invoices raised, so it should be based on gross up value of invoice value inclusive of service tax.

5. Personal Hearing in the case was held on 09.11.2023. Shri Aaditya Dixit, C.A., appeared on behalf of Appellant for the hearing. He reiterated the contents of the written submissions made in appeal memorandum. He further informed that the Appellant provides commission agent service for sale or purchase of agricultural produce which is covered under negative list by way of Section 66D(d)(vii) of the Finance Act, 1994. Hence the Appellant is not liable for payment of service tax. Therefore the Appeal may be allowed.

6. The Appellant have submitted following documents (A) Form 26AS (Annual Tax Statement under Section 203AA of the Income Tax Act, 1961) certificate for F.Y. 2014-15 & 2015-16, (B) Balance Sheet and Profit & Loss Account for the F.Y. 2014-15 & 2015-16. In the additional submission the Appellant have provided copy of Income Tax Return and Form 26AS for the F.Y. 2013-14.

6. I have gone through the facts of the case, submission made in the Appeal Memorandum, the submission made at the time of personal hearing and oral submissions made at the time of personal hearing. The issue before me for decision is whether the impugned order passed by the adjudicating authority confirming demand of service tax amount of Rs. 5,89,163/-



along with interest and penalties, considering the facts and circumstances of the case, is legal and proper or otherwise. The dispute pertains to the period F.Y. 2014-15 & 2015-16.

7. 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 stated in the SCN that the nature of the activities carried out by the Appellant as a service provider appears to be covered under the definition of service; appears to be not covered under the Negative List of services as per Section 66D of the Act and also declared services given in 66E of the Act, as amended; appears to be not exempted under mega exemption Notification No. 25/2012-ST dated 20.06.2012 as amended. However, nowhere in the SCN it is specified 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. It is also not specified as to under which category of service, the non payment of service tax is alleged 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 of demand of service tax.

8. From the ongoing paras above, I find that as per the information received from the Income Tax department, the said Appellant had earned substantial income; however, they did not obtain service tax registration and did not pay service tax thereon. Subsequently, from the defense reply/ written submissions and other documents available on records, I find that Appellant have contended that they were engaged in brokerage business of paddy grains. On perusal of Form 26AS for the impugned period, it is found that they have earned income of Rs. 19,85,517/- in F.Y. 2014-15 and Rs. 22,13,358/- in F.Y. 2015-16 as brokerage/commission from trading of



grains (paddy) which is confirmed by the fact that the said income was deducted under Section 194H of the Income Tax Act, 1961. Relevant part of Section 194 of the Income Tax Act, 1961 is reproduced as under :

194H. Commission or brokerage.—Any person, not being an individual or a Hindu undivided family, who is responsible for paying, on or after the 1st day of June, 2001, to a resident, any income by way of commission (not being insurance commission referred to in section 194(D) or brokerage, shall, at the time of credit of such income to the account of the payee or at the time of payment of such income in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of ten per cent :

9. In view of above provision, it is confirmed that the Appellant had earned income as brokerage. Upon the verification of the submissions by the Appellant, I find that they were engaged in the trading of agriculture produce (paddy). Copies of certificate issued by various purchasers of paddy/TDS deductors and Ledger A/c submitted by them confirm the fact that they were engaged in trading of Agriculture Produce and their activity does not amount to provision of Service. Based on Form 26AS for the F.Y. 2014-15 and certificate of various TDS deductors, the details of income is shown as under:

Sr. No.	Name of TDS Deductor	Amount Paid
1	Gajanand Rice Mill	1,59,525
2	International Commodites	2,9,120
3	Janki Rice & Solvent Industries Pvt. Ltd.	1,25,759
4	Jay Shiv Agro Industries	2,54,199
5	Green and Green Agro Industries	1,26,079
6	Nipon Agro Pvt. Ltd.	2,28,614
7	Narula Oil and Fats Pvt. Ltd.	1,15,394
8	Ratan Agro	3,63,363
9	Shree Gauri Rice Mill Pvt.Ltd.	1,39,656
10	Sita Agro Industries	45,240
11	Murlidhar Agro Food Pvt. Ltd.	55,610
12	Navdeep Rice & Pulse Mill	90,776
13	Platinum Grains Pvt. Ltd.	2,52,182
	Total	19,85,517



11. On considering the above table, I observe that the Appellant had earned an income of Rs. 19,85,517/- out of total impugned income of Rs. 21,70,121/- as brokerage/commission from selling of paddy grains to various firms for the F.Y. 2014-15. Similarly, in the F.Y. 2015-16 the Appellant had earned an income of Rs. 22,13,358/- from selling of paddy grains to M/s. HRMM Agro Overseas Pvt. Ltd. As such, Income Rs. 19,85,517/- in F.Y. 2014-15 and Rs. 22,13,358/- in F.Y. 2015-16 is non-taxable income in terms of para (vii) of Sub-section (d) of Section 66D of the Act. Relevant portion of Section 66D(d)(vii) of Finance Act, 1994, is reproduced below:

"SECTION 66D. Negative list of services.-

(d) services relating to agriculture or agricultural produce by way of-

(i) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;

(ii) supply of farm labour;

(iii) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;

(iv) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;

(v) loading, unloading, packing, storage or warehousing of agricultural produce;



(v) agricultural extension services;

(vii) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce

10. As regard to the remaining income of Rs. 1,84,604/- (Rs. 21,70,121/- (-) Rs. 19,85,517/-) in F.Y. 2014-15, for which the Appellant contended that they were eligible for benefit of threshold limit of exemption as per the Notification No. 33/2012-ST dated 20.06.2012, I find that their income for the F.Y. 2013-14 is also non taxable income by the way of para (vii) of Sub-section (d) of Section 66D of the Act and therefore the Appellant are eligible for taking the benefit of threshold exemption on income of Rs. 1,84,604/- for the F.Y. 2014-15 and therefore not liable to pay Service tax in terms of Notification No. 33/2012-ST dated 20.06.2012 for F.Y. 2014-15.

10. Since the demand of service tax is not sustainable on merits there does not arise any question of interest or penalty in the matter.

11. Accordingly, in view of my foregoing discussions, I set aside the impugned order passed by the adjudicating authority for being not legal and proper and allow the appeal filed by the Appellant

12. 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 (अपील)
Dated:21.11.2023



Attested


(राजेंद्र कुमार)
अधीक्षक (अपील्स)
सी.जी.एस.टी, अहमदाबाद

BY RPAD/ SPEED POST

To

M/s. Patel Shilpaben Paragbhai,
Prop. Of Shilpa Corporation,
87/1, Kabootar Khana,
Kalupur, Ahmedabad-380001.

Appellant

The Assistant Commissioner
Division-I, CGST & Central Excise
Ahmedabad South.

Respondent

Copy to :

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



