



सत्यमेव जयते

आयुक्त का कार्यालय  
Office of the Commissioner  
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय  
Central GST, Appeals Ahmedabad Commissionerate  
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी, अहमदाबाद-380015  
GST Bhavan, Ambawadi, Ahmedabad-380015  
Phone: 079-26305065 - Fax: 079-26305136  
E-Mail : [commrappl1-cexamd@nic.in](mailto:commrappl1-cexamd@nic.in)  
Website : [www.cgstappealahmedabad.gov.in](http://www.cgstappealahmedabad.gov.in)



आजादी का  
अमृत महोत्सव

**By SPEED POST**

DIN:- 20240164SW0000510333

(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/4108/2023 / 1623 - 23
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-EXCUS-001-APP-247/2023-24 and 30.01.2024
(ग)	पारित किया गया / Passed By	श्री ज्ञानचंद जैन, आयुक्त (अपील) Shri Gyan Chand Jain, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	31.01.2024
(ङ)	Arising out of Order-In-Original No. 241/AC/Amratlal K Maheshwari/Div-II/A'bad-South/JDM /2022-23 dated 28.02.2023 passed by The Assistant Commissioner, CGST Division-II, Ahmedabad South.	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Amratlal Kirpadas Maheshwari, Matruchhaya Hospital, Unchi Sherry, Nr. Bus Stop, Vatva, Ahmedabad - 380028.

कोई व्यक्ति इस अपील-आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील अथवा पुनरीक्षण आवेदन प्रस्तुत कर सकता है, जैसा कि ऐसे आदेश के विरुद्ध हो 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 :-

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 :-

(क) 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।

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.

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



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.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

(घ) 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।

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.

(2) 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 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.

(3) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम होतो 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 :-

(2) उक्तलिखित परिच्छेद 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।

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 above para.

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 शुल्क अधिनियम 1970 यथा संशोधित 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 का न्यायालय 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.

(6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) एके प्रति अपील 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)।

- (1) खंड (Section) 11D के तहत निर्धारित राशि;
- (2) लिया गलत सेनवैट क्रेडिट की राशि;
- (3) 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.

(6) (i) 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. M/s Amratlal Kirpadas Maheshwari, Matruchhaya Hospital, Unchi Sherry, Nr. Bus Stop, Vatva, Ahmedabad – 380028 (hereinafter referred to as “the appellant”) against Order-in-Original No. 241/AC/Amratlal K Maheshwari/Div-II/A’bad-South/JDM /2022-23 dated 28.02.2023 (hereinafter referred to as “the impugned order”) passed by the Assistant Commissioner, CGST Division-II, Ahmedabad South (hereinafter referred to as “the adjudicating authority”).

2. Briefly stated, the facts of the case are that the appellant is holding PAN No. ABCPM8187D. On scrutiny of the data received from the Central Board of Direct Taxes (CBDT) for the Financial Year 2016-17, it was noticed that the appellant had earned an income of Rs. 20,36,365/- during the FY 2016-17, which was reflected under the heads “Sales / Gross Receipts from Services (Value from ITR)” or “Total amount paid / credited under Section 194C, 194I, 194H, 194J (Value from Form 26AS)” provided by the Income Tax department. Accordingly, it appeared that the appellant had earned the said substantial income by way of providing taxable services but has neither obtained Service Tax registration nor paid the applicable service tax thereon. The appellant was called upon to submit copies of Balance Sheet, Profit & Loss Account, Income Tax Return, Form 26AS, for the said period. However, the appellant had not responded to the letters issued by the department.

2.1 Subsequently, the appellant was issued a Show Cause Notice F.No. WS0205/TD-16-17/SCN-AMRATLAL KIRPALDAS MAHESHWARI/2020-21 dated 30.03.2022 demanding Service Tax amounting to Rs. 3,05,455/- for the period FY 2016-17, under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994. The SCN also proposed recovery of interest under Section 75 of the Finance Act, 1994; and imposition of penalties under Section 77 & Section 78 of the Finance Act, 1994; and late fee for ST-3 return not filed/late filed under Section 70 of the Finance Act, 1994 read with rule 7C of Service Tax Rule, 1994.



2.2 The Show Cause Notice was adjudicated vide the impugned order by the adjudicating authority wherein the demand of Service Tax amounting to Rs. 3,05,455/- was confirmed 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 for the period from FY 2016-17. Further (i) Penalty of Rs. 3,05,455/- was also imposed on the appellant under Section 78 of the Finance Act, 1994; (ii) Penalty of Rs. 10,000/- was imposed on the appellant under Section 77(1) of the Finance Act, 1994; and (iii) penalty of Rs. 10,000/- Section 70 of the Finance Act, 1994 read with Rule 7C of the Service Tax Rule, 1994.

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

- **The show cause notice was issued only on assumption and presumption basis and accordingly uphold by the learned adjudicating authority,**

As is evident from the impugned order issued by the learned adjudicating authority that the show cause demanding service tax of Rs.3,05,455/- for the FY 2016-17 was issued merely on the details obtained by the department from the Income tax department and without going in to the facts of the activities carried out by the appellant. While issuing the show cause notice it was presumed by the departments that the income declared by the appellant in his Income Tax Returns were towards rendering of taxable service and service tax not paid was computed straightway on the Income declared by the appellant in his Income Tax Return filed for Financial Year 2016-17.

- **The impugned order is issued in gross violation of principle of natural justice**

As is evident from the impugned order that the impugned show cause notice is adjudicated on ex-parte basis by the learned adjudicating authority. The reason advanced by the learned adjudicating authority is that the appellant was failed to submit their written submission and did not remained present for personal hearing on the scheduled dates. In this



regard, the appellant submit that the appellant has submitted required documents to the department however it were submitted in wrong range, It was the duty of the officer of the concerned receiving range either to inform the appellant about the correct range and/or division or the receiving officer could have by himself transferred the documents to the proper range/division. Further being a medical professional, he being not well verse with Service tax laws, and he could not pursue the hiring of consultant for the necessary compliance to the show cause notice. Under the circumstances the appellant contend that the impugned order is issued in gross violation of principal of natural justice. There are plethora of decisions delivered by various appellate forum and various courts of across India. The appellant would like to rely upon few of them as under;

- (i) Reema Gases (P) Ltd vs Commissioner of Central Excise reported at 2014(307) ELT129 (Tri-Kolkata)
  - (ii) Hetro Labs Ltd vs Assistant Commissioner of Customs (Group T),Chennai reported at 2019 (370) E.L.T. 234 (Telangana).
  - (iii) Reliance Infrastructure Ltd. Vs Commissioner of Customs, Chennai-IV reported at 2017 (357) E.L.T. 865 (Tri. - Chennai)
  - (iv) Ashesh Goradia vs Commissioner of Central Excise, Mumbai- III reported at 2013 (295) E.L.T. 547 (Tri. - Mumbai).
  - (V) Urvashi Enterprises vs Commissioner of Central Excise, Meerut reported at 2002 (150) E.L.T. 1005 (Tri. - Del.).
- **Service rendered by the appellant is categorized as Clinical Establishment and the same are Exempt vide Mega Exemption Notification No. 25/2012-Service Tax, dated: 20th June, 2012 under Section 66B read with any exemption Notification.**

The appellant submits that during the period 2016-17 he was running his medical establishment under the name and style of Matru Chhaya Hospital and the same are Exempt Service.

Evidencing head wise Income the appellant enclosed herewith following documents



1. Copy of P&L, ITR Acknowledgement, Statement of Income and Form 26AS for Financial Year 2016-17;
2. Copy of Certificate of Registration under. Section 5 of the Bombay Nursing Homes Registration Act 1949 (See Rule 5) in Form "C" issued by Ahmedabad Municipal Corporation.

• **Taxability of head wise Income.**

As per the Mega Exemption Notification No. 25/2012-Service Tax, dated 204 June, 2012 Services provided by a Medical Establishment are exempt vide Sr. No. 2(i) under Section 66B of the said Act. The relevant portion of notification is produced as under:

*"G.S.R. 467(E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 Of 1994) (hereinafter referred to as the said Act) and in supersession of notification number 12/2012- Service Tax, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 210 (E), dated the 17th March, 2012, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the following taxable services from the whole of the service tax leviable thereon under section 66B of the said Act, namely:-*

*2.(@) Health care services by a clinical establishment, an authorized medical practitioner or para medics; "*

- In view of above submission the appellant humbly submit the set aside and modify the impugned order of learned adjudicating authority to the extent mentioned above
- The Appellant have no other alternative, equally efficacious remedy available to the Appellant and the reliefs prayed for in the Appeal, if granted, would be adequate and complete.
- The Appellant also submits otherwise provided. This appeal can also be treated as submitted under Repeal and Saving Section 174 of Central Goods & Service Tax Act. 2017 as made effective from 01.07.2017



- The Appellant request to add such other and further grounds, reliefs and submissions as may be urged at the time of hearing of this appeal.
- The Appellants craves leave to add to, alter or amend the grounds mentioned above, before the present Appeal is heard and disposed of.

4. Personal hearing in the case was held on 24.01.2024. Shri. Sumit Ghanshyamdas Kherajani, Chartered Accountant, appeared on behalf of the appellant for personal hearing. He stated that e the appellant is a Doctor (gynecologist) and is providing health care Services which are exempted.

5. Before taking up the issue on merits, I proceed to decide the Application filed seeking condonation of delay. As per Section 85 of the Finance Act, 1994, an appeal should be filed within a period of 2 months from the date of receipt of the decision or order passed by the adjudicating authority. Under the proviso appended to sub-section (3A) of Section 85 of the Finance Act, 1994, the Commissioner (Appeals) is empowered to condone the delay or to allow the filing of an appeal within a further period of one month thereafter if, he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the period of two months. Considering the cause of delay given in application as genuine, I condone the delay of 3 days and take up the appeal for decision on merits.

6. I have carefully gone through the facts of the case, grounds of appeal, submissions made in the Appeal Memorandum 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 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 2016-17.

7. I find that in the SCN in question, the demand has been raised for the period FY 2016-17 based on the Income Tax Returns filed by the appellant. I further find that the order has been passed ex-parte





8. The appellant contended that they have running his medical establishment under the name and style of Matru Chhaya Hospital, which is exempted as per the Sr. No. 2 of the Notification No. 25/2012-Service Tax dated 20.06.2012.
9. It is observed from the case records that the appellant is a Practicing gynecologist, having registration with The Ahmedabad Medical Association life member No. L-4603. He has submitted his Ahmedabad Medical Association life member Certificate, degree of Bachelor of Medicine and Bachelor of Surgery. university of Sind and Certificate of authorized to carry the nursing home (Matru Chhaya Hospital) issued by the Ahmedabad Municipal Corporation.
10. As regards the exemption claimed by the appellant, it is observed that as per Sr. No. 2 of the Notification No. 25/2012-ST dated 20.06.2012, Health Care Services provided by a clinical establishment or an authorized medical practitioner or para-medics, are exempted taxable services from the whole of the service tax leviable thereon under section 66B of the said Act.
11. As per definition of Health Care Services given in Para 2(t) of the Notification No. 25/2012-ST dated 20.06.2012, "Health Care Services" – means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognized system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma.
12. Further, as per definition of Authorised Medical Practitioner given in Para 2(d) of the Notification No. 25/2012-ST dated 20.06.2012, "Authorized Medical Practitioner" means a medical practitioner registered with any of the councils of the recognized system of medicines established or recognized by law in India and includes a medical professional having the requisite qualification to practice



in any recognized system of medicines in India as per any law for the time being in force;

13. Further, as per definition of Clinical Establishment given in per Para 2(j) of the Notification No. 25/2012-ST dated 20.06.2012, "Clinical Establishment" means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognized system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases.

14. In view of the above, I find that the Health Care Services provided by a clinical establishment, an authorized medical practitioner or para-medics, are exempted from the whole of the service tax leviable thereon under section 66B of the said Act. In the present case, the appellant has submitted his medical registration certificate, and also submitted details of the service provided by him. As per the ledger and details provided by the appellant, I find that during the FY 2016-17, the appellant had received from OPD patient fees and Indoor patient fees from providing treatment of patient at said Hospitals.

15. In view of the above, I am of considered opinion that the appellant during the FY 2016-17 were engaged in providing Health Care Services, which are exempted from levy of the service tax thereon under Section 66B of the Finance Act, 1994 in terms of Sr. No. 2 of Notification No. 25/2012-ST dated 20.06.2012. Thus, the income received by them during the FY 2016-17 is not liable for Service Tax as demanded under the instant Show Cause Notice. The impugned order is not legally sustainable on merits and is liable to be set aside.


16. Since the demand of service tax is not sustainable on merits, I am not delving into the aspect of natural justice raised by the appellant. When the demand fails, there does not arise any question of charging interest or imposing penalty in the case.



17. Accordingly, I set aside the impugned order and allow the appeal filed by the appellant.

18. अपील कर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

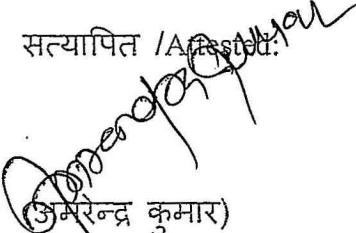
The appeal filed by the appellant stands disposed of in above terms.

  
(ज्ञानचंद जैन)

आयुक्त (अपील्स)

Dated: 30 January, 2024

सत्यापित / Assisted:

  
(अमरेन्द्र कुमार)

अधीक्षक(अपील्स)

केंद्रीय जीएसटी, अहमदाबाद

**By RPAD / SPEED POST**



To.

M/s. Amratlal Kirpadas Maheshwari,  
Matruchhaya Hospital, Unchi Sherry,  
Nr. Bus Stop, Vatva,  
Ahmedabad – 380028.

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 supdt(Systems) Appeals Ahmedabad, with a request to upload on Website,
- ~~5) Guard File~~
- 6) PA file

