



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

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



DIN : 20230564SW0000020820

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/149/2023 ¹⁵⁶⁶ ₇₀ /1571
- ख अपील आदेश संख्या Order-In-Appeal No. **AHM-EXCUS-001-APP-31/2023-24**
दिनांक Date : **11-05-2023** जारी करने की तारीख Date of Issue 17.05.2023
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of OIO No. **CGST/WS07/O&A/OIO-086/AC-RAG/2022-23** दिनांक: **10.08.2022**
passed by Assistant Commissioner, Division VII, CGST, Ahmedabad South
- घ अपीलकर्ता का नाम एवं पता Name & Address

Appellant

M/s Urvi Ajitbhai Velani
B-1, Pooja Apartment,
Opp. Manekbaugh Jain Temple,
Ambawadi, Ahmedabad

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 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 इ.का मुख्य शीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

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

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम 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 अनुसूचि-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.

28^प 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.

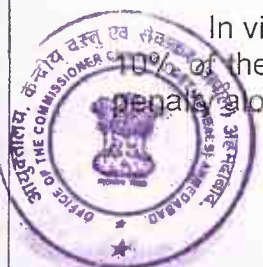
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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:

- (cxciii) amount determined under Section 11 D;
(cxciv) amount of erroneous Cenvat Credit taken;
(cxcv) 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

M/s. Urvi Ajitbhai Velani, B-1, Pooja Apartment, Opp. Manekbaugh Jain Temple, Ambawadi, Ahmedabad (hereinafter referred to as '*the appellant*') have filed the present appeal against the Order-in-Original No. CGST/WS07/O&A/OIO-086/AC-RAG/2022-23, dated 10.08.2022, (in short '*impugned order*') passed by the Assistant Commissioner, Division-VII, Central GST, Ahmedabad South Commissionerate (hereinafter referred to as '*the adjudicating authority*'). The appellant, having PAN No.AFVPVO143H, were engaged in providing taxable services and were not registered with the department.

2. The facts of the case, in brief, are that on the basis of the data received from the Central Board of Direct Taxes (CBDT) for the F.Y. 2014-15 & F.Y. 2016-17, it was noticed that in Income Tax Return/TDS filed by the appellant with the Income Tax Department, the appellant had declared income of Rs. 35,70,931/- from sale of service, on which no service tax was paid. Letters were, therefore, issued to the appellant to explain the reasons for non-payment of tax and to provide certified documentary evidences for the F.Y. 2014-15 & F.Y. 2016-17. The appellant neither provided any documents nor submitted any reply justifying the non-payment of service tax on such receipts. The service tax liability of Rs. 2,23,501/- was, therefore, quantified considering the income of Rs. 35,70,931/- as taxable income, based on the data provided by the Income Tax Department.

2.1 Show Cause Notice (SCN) No. V/WS07/O&A/SCN-251/AFVPVO143H/2020-21 dated 23.09.2020 was issued to the appellant proposing recovery of service tax amount of Rs. 1,93,409/- and Rs. 30,092/- for the F.Y. 2014-15 & F.Y. 2016-17 respectively (totalling to Rs. 2,23,501/-) not paid on the income received during the F.Y. 2014-15 & F.Y. 2016-17 along with interest under Section 73(1) and Section 75 of the Finance Act, 1994, respectively. Imposition of late fee under Section 70, Imposition of penalties under Section 77(1) and under Section 78 of the Finance Act, 1994 were also proposed.

3. The said SCN was adjudicated, ex-parte, vide the impugned order. The adjudicating authority observed a typographical error in the service tax demand for the F.Y. 2016-17, which instead of Rs. 30,092/- should have been Rs. 3,00,920/-. He re-quantified the total demand at Rs. 4,94,323/-. He, therefore, confirmed the service tax liability of Rs. 4,94,323/- alongwith interest. Late fees of Rs. 80,000/- was imposed under Section 77(1) and penalty of Rs. 10,000/- under Section 77(1) and penalty of Rs. 4,94,323/- under Section 78 were also imposed.

4. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal, on the grounds elaborated below:-

- The SCN is time barred as the demand has been raised beyond the period of limitation. In the instant case, relevant date shall be counted in terms of Section 73(6) (i) (c) and not in terms of Section 73 (6) (i) (a) or Section 73 (6) (i) (b). Therefore, the demand for the period from April, 2014 to December, 2014 is time barred. Also there is no malafide intention established against the appellant.

They are not liable to register under service tax as per Notification No. 33/2012-ST dated 20.06.2012. The expenses incurred in rendering Management Consultancy



Service, which when deducted from the taxable value, shall bring the taxable income below the threshold limits.

- Personal hearing was not given and the order was passed without following the principles of natural justice. Reliance placed on Thakur Hariprasad- 1987 (2) Taxman 196, Bhag Singh- 2004 (164) ELT 137.
- In terms of Rule 6 of the Service Tax, 1994, the service tax liability arises on actual receipt of payment and not on the amount mentioned in the invoices, which was not considered while calculating the demand.
- The SCN proposing demand based on the value noticed in ITR/26AS without conducting any inquiry is not sustainable in the eyes of law. They placed reliance on various case laws like Indus Motor Company- 2008 (9) STR; Synergy Audio Visual Workshop- 2008 TIOL 809-CESTAT-Bang, Kush Constructions- 2019 (34) GSTL 606.
- When there is no liability to pay service tax, interest is not chargeable.
- Penalty under Section 78 is not imposable as mens rea is not established. Reliance placed on Hindustan Steel- 1978 (2) ELT (J159); Mahadev Logistics- 2017 (3) GSTL 56.
- The non-payment of tax on services received from Malca-Amit is on account of genius belief of non-levy of tax and involves interpretation issue hence penalty under Section 76 & 78 is not imposable.
- As the suppression or intent to evade payment of tax is not proven, penalty under section 78 cannot be imposed.

5. Personal hearing in the matter was held on 19.04.2023. Shri Kunal V. Shah, Chartered Accountant, appeared on behalf of the appellant. He reiterated the submissions made in the appeal memorandum. He also submitted copies of invoices.

6. I have carefully gone through the facts of the case, the impugned order passed by the adjudicating authority, submissions made by the appellant in the appeal memorandum as well as those made during personal hearing. The issues to be decided in the present case are;

- a) Whether the service tax demand of Rs. 4,93,323/- alongwith interest and penalties, confirmed in the impugned order passed by the adjudicating authority, in the facts and circumstances of the case, is legal and proper or otherwise?
- b) Whether the demand raised vide SCN dated 23.09.2020 is barred by limitation?

The demand pertains to the period F.Y. 2014-15 and F.Y. 2016-17.

6.1 It is observed that the appellant are not registered with the department and entire demand has been raised based on the income data shared by CBDT, on which no service tax was paid by the appellant. The appellant did not file any reply to the SCN nor did they appear for personal hearing before the adjudicating authority. The adjudicating authority, therefore, decided the case ex-parte based on the income data shared by the Income Tax Department.



6.2 On going through the impugned order, it appears that three dates of personal hearings (22.03.2022, 25.03.2022 & 28.03.2022) were communicated to the appellant vide a single letter. Giving choice of three dates for personal hearing in one letter by the adjudicating authority is not in accordance with the principle of natural justice. This lapse on the part of the adjudicating authority brings to the fore a legal infirmity in the impugned order.

7. The appellant, in their appeal memorandum, have claimed that they had filed reply to the SCN on 08.10.2020. It has been also contended that the adjudicating authority, while confirming the demand, has not considered the reimbursable expenses incurred while rendering Management Consultancy Service. After deducting such expenses, their taxable income shall come below the threshold limits, therefore, they were not liable to obtain registration. They also contended that in terms of Rule 6 of the Service Tax, 1994, the service tax liability arises on actual receipt of payment and not on the amount mentioned in the invoices, which was also not considered while confirming the demand. In support of their above argument, they submitted two Certificates, both dated 31.08.2020, issued by M/s. Shri Sai Warehousing & Infrastructure and M/s. Shree Rajeshwaranad Paper Mills Ltd., wherein they have certified that Rs. 1,25,000/- & Rs. 6,10,000/- respectively are reimbursable expenses but by clerical error TDS was deducted. Similarly, the appellant also produced invoices issued by M/s. Ganesh Enterprise (having same address as that of the appellant) showing reimbursable expenses separately and the fees charged for professional service. Also few other invoices reflecting only the fees charged for professional service were submitted. However, the appellant have not submitted the reconciliation statement showing the amount of such reimbursable expenses made during the disputed period.

7.1 In terms of Rule 5(1) of the Service Tax (Determination of Value) Rules, 2006, where any expenditure or costs are incurred by the service provider in the course of providing taxable service, all such expenditure or costs shall be included in the value for the purpose of charging service tax on the said service. However, in terms of Rule 5(2), if the expenditure or costs incurred by the service provider is as a pure agent of the recipient of service, then the same shall be excluded from the value of the taxable service if all the following conditions mentioned therein are satisfied. The appellant have claimed that some of the payments received were against reimbursable expenses, hence should be excluded. Prior to amendment in Section 67, consideration includes any amount that is payable for the taxable services provided or to be provided. However, after amendment in Section 67 made vide Finance Act, 2015 (with effect from May 14, 2015), whereby Clause (a) which deals with 'consideration' is suitably amended to include reimbursable expenditure or cost incurred by the service provider and charged, in the course of providing or agreeing to provide a taxable service. Thus, only with effect from May 14, 2015, by virtue of provisions of Section 67 itself, such reimbursable expenditure or cost would also form part of valuation of taxable services for charging service tax. Prior to above amendment, Section 67, does not include reimbursable expenses.

7.2 Considering the period involved and to examine the above aspect, I find that in the interest of justice, it would be proper to remand the matter to the adjudicating authority who shall decide the issue afresh after examining the claim of the appellant, documents submitted and the legal provisions on the issue. Consequently, the demand



also needs to be examined in terms of the threshold limit exemption claimed by the appellant under Notification No. 33/2012-ST dated 20.06.2012.

7.3 Since the appellant have produced documents to substantiate their above claim, which were not submitted before the adjudicating authority, I, therefore, in the interest of justice, remand back the case to the adjudicating authority to decide the case afresh and for passing the speaking order in view of submission made by the appellant and keeping in mind the CBIC Instruction dated 26.10.2021 as well as the observations made above. The appellant is also directed to submit all the relevant documents and details, in support of their contentions, that the expenditure incurred by them were as a pure agent of service recipient; reconciliation statement showing the income after deducting such expenditure made during the disputed period, copy of invoices, Contract with the service recipient, Balance Sheet, ITR, corroborating their above contention, within 15 days to the adjudicating authority. The adjudicating authority shall decide the case afresh on merits and accordingly pass a reasoned order, following the principles of natural justice. The appellant is also directed to avail the opportunity of personal hearing granted in the matter and make necessary submission before the adjudicating authority. Consequently, I remand the matter back to the adjudicating authority to pass the order after examination of the documents, verification of the claim of the appellant and the legal provisions on the issue.

8. Further, the appellant have also contended that in terms of Section 73(6) (i) (c), the demand for the period from April, 2014 to December, 2014 is barred by limitation. It is observed that the appellant are not registered with the department. However, they have admitted the fact that they were rendering taxable services (Management Consultancy Service). Any person liable to pay service tax is required to file Returns showing particulars of service tax paid during the period to which said return relates. The appellant neither obtained registration nor filed ST-3 Returns. I, therefore, find that in the instant case, Section 73(6) (i) (b) of the Finance Act, 1994 shall apply.

8.1 The due date to file the return for (April, 2014 to September, 2014) was extended from 25th October, 2014 to 14th November, 2014. Considering, 14th November, 2014 as the relevant date, the demand notice covering (April, 2014 to September, 2014) should have been issued on or before 13th November, 2019. However, the demand notice in the case was issued on 23.09.2020. Thus, I agree with the contention of the appellant that even if the extended period is invoked, the demand for April, 2014 to September, 2014 is time barred, in terms of the proviso to Section 73(1) of the Finance Act, 1994.

8.2 Similarly, the due date to file the return for (October, 2014 to March, 2015) was 25th April, 2015. Considering this date as a relevant date, the demand notice covering (October, 2014 to March, 2015) should have been issued by 24th April, 2020. However, in terms of relaxation provision of Section 6 of Chapter V of the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (No. 2 of 2020) dated 31.03.2020, and the CBIC Notification G.S.R. No. 418(E), dated 27-6-2020, the Central Government had extended the time limit in the taxation and other laws. In terms of said Ordinance, where the time limit specified in an Act falls during the period from 20th March, 2020 to 29th September, 2020, the same shall stand extended to 31st March, 2021. In the instant case, the due date for issuing SCN was 24.04.2020, but the same was issued on 23rd September



2020. Considering the relaxation provided vide above Ordinance, I find that the notice covering the period from (October, 2014 to March, 2015) was issued well within limitation.

9. In view of above discussion, I set-aside the demand for the period (April, 2014 to September, 2014) on limitation. Further, I remand the matter pertaining to the period (October, 2014 to March, 2015) as well as the demand pertaining to F.Y. 2016-17, back to the adjudicating authority, to pass the order after examination of the documents and verification of the claim made by the appellant.

10. Accordingly, I allow the appeal preferred by the appellant by setting aside the impugned order confirming the demand for the period April, 2014 to September, 2014, on limitation. For the demand pertaining to period (October, 2014 to March, 2015) and F.Y. 2016-17, the impugned order is set-aside and appeal filed by the appellant is allowed by way of remand to the adjudicating authority for decision of the case afresh.

अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stands disposed off in above terms.

axilish
(अखिलेश कुमार) 11 May 2023
आयुक्त(अपील्स)

Date: 11.5.2023

Attested

Rekha A. Nair
(Rekha A. Nair)
Superintendent (Appeals)
CGST, Ahmedabad

By RPAD/SPEED POST

To,
M/s. Urvi Ajitbhai Velani,
B-1, Pooja Apartment,
Opp. Manekbaugh Jain Temple,
Ambawadi, Ahmedabad

The Assistant Commissioner,
Central Tax, CGST & Central Excise,
Division-VII, Ahmedabad South,
Ahmedabad

Copy to:

1. The Principal Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad South.
3. The Assistant Commissioner (H.Q. System), CGST, Ahmedabad South.
(For uploading the OIA)
4. The Superintendent (System), CGST, Appeals, Ahmedabad, for uploading the OIA on the website.
5. Guard File.

Appellant

Respondent

