



सत्यमेव जयते

आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeals Ahmedabad Commissionerate
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आजादी
अमृत महोत्सव

By SPEED POST

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| (क) | फ़ाइल संख्या / File No. | GAPPL/COM/STD/507/2023 / 3137 - 61 |
| (ख) | अपील आदेश संख्या और दिनांक / Order-In -Appeal and date | AHM-EXCUS-001-APP-318/2023-24 and 19.03.2024 |
| (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 | 20.03.2024 |
| (ङ) | Arising out of Order-In-Original No. 292/DC/ISHWAR/Div-8/A'bad South/PMT/2022-23 dated 23.02.2023 passed by The Assistant Commissioner, CGST, Division-II, Ahmedabad South | |
| (च) | अपीलकर्ता का नाम और पता / Name and Address of the Appellant | The Assistant Commissioner, Central GST, Division-VIII, Ahmedabad South. 1 st Floor, APM Mall, Anand Nagar Road, Near Seema Hall Satellite, Ahmedabad- 380015. |
| (छ) | प्रतिवादी का नाम और पता / Name and Address of the Responded | M/s. Janak Kumar Ishwarlala Gajjar. F-104, Nanddham Flat, Nr. Vasana Berej Road, Vasna, Ahmedabad - 380007 |

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:-

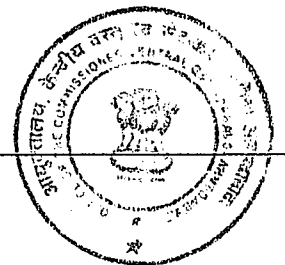
Revision application to Government of India:

(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, 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 :-

(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 उपयोग शुल्क कच्चे माल पर 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 हों।

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 भीतर मूल-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 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 :-

(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 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद-380004।

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 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।

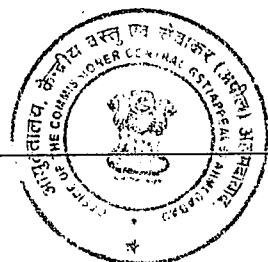
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

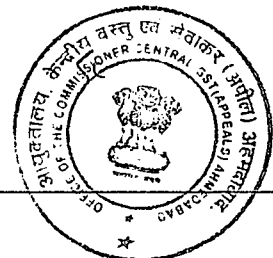


ORDER-IN-APPEAL

The following appeals have been filed under section 84(1) of the Finance Act, 1994 (hereinafter referred as 'the Act') by the Assistant Commissioner, CGST & C. Ex., Division-I, Ahmedabad South Commissionerate (hereinafter referred as 'appellant') in compliance to Order-in-Review Nos. 23/2023-24 dated 25.05.2023 passed by Commissioner, Central GST, Ahmedabad South (hereinafter referred to as. the "the reviewing authority" also) against Order-in-Original No. 292/DC/ISHWAR/Div-8/A'bad South/PMT/2022-23 dated 23.02.2023 (hereinafter referred as "the impugned order") passed by the Assistant Commissioner, CGST, Division - VIII, Ahmedabad South (hereinafter referred as "the adjudicating authority") in the case of M/s Jank Kumar Ishwarlal Gajjar, F-104/Nand Dham Flat Nr. Vasana Berej Road, Vasna, Ahmedabad- 380002 (hereinafter referred as "the Respondent").

| Sr. No. | Appeal No. & Date | Review Order No. & Date | Order-In-Original No. & Date |
|---------|------------------------------------------------|-----------------------------|--------------------------------------------------------------|
| 01. | GAPPL/COM/STD/507/2023-APPEAL Dated 26.05.2023 | 23/2023-24 dated 26.05.2023 | 292/DC/ISHWAR/Div-8/A'bad South/PMT/2022-23 dated 23.02.2023 |

2. Briefly stated, the facts of the case are that the appellant are holding PAN No. AEMPG9292A. The Income Tax Department provided data indicating taxable income for the financial years 2014-15 to 2016-17. On scrutiny of the data received from the Central Board of Direct Taxes (CBDT) for the Financial Years 2015-16, it was noticed that the appellant had earned an income of Rs. 20,50,000/- during the F.Y. 2015-16, which was reflected under the heads "Sales / Gross Receipts from Services (Value from ITR)" filed with the Income Tax department. Accordingly, it appeared that the appellant had earned the said substantial income by way of providing taxable services but had neither obtained Service Tax registration nor paid the applicable service tax thereon. The appellant were called upon to submit required



details of service provided during the F.Y. 2015-16, however, they did not respond to the letters issued by the department. The appellant's failure to register for service tax, respond to correspondence, and properly assess service tax liability led to allegations of willful suppression of facts and evasion of payment. As a result, a demand for service tax payment of Rs. 2,97,250/- for the F.Y. 2015-16, along with interest and penalties, was issued.

2.1 The respondent were issued Show Cause Notice No. CGST/WS0804/O&A/TPD/(15-16)/AEMPG9292A/2020-21/545 dated 22.12.2020 during the period 2015-16 wherein:

a) Demand and recover an amount of Rs. 2,97,250/- under the provision to Sub Section (1) of Section 73 of the Act along with interest under section 75 of the Act.

b) Imposed penalty under Section 77(1) and 77(2) of the Act and penalty under Section 78 of the Act for non-payment of service tax by wilfully suppressing the facts from the department with intent to evade the payment of service tax.

4. The Commissioner, Central GST, Ahmedabad South, in exercise of the power conferred on him under Subsection 1 of Section 84 of the Act in order to satisfy himself as to the legality and propriety of the impugned order, directed the adjudicating authority vide Review Order No. 23/2023-24 dated 25.05.2023 to file an appeal before undersigned within stipulated period for determination of the legality and correctness of the impugned order on the following grounds:

➤ The adjudicating authority after going through submission made and documents furnished by the service provider has dropped the demand of service tax observing that:- (1) the service provider has mainly provided service of construction and renovation of single residential house to three party and



also provided labour to three parties for construction and renovation of single residential house but copy of agreement of work has been provided only for two parties.

- Under Section 66B of the Finance Act, 1994 construction and renovation of single residential house detailed in Sr. No. 14(b) of the Notification No. 25/2012-ST dated 20.06.2012 is exempted from whole of the service tax leviable thereon
- The service provider has produced only two copy of work agreement between service provider and service recipients for construction and renovation of single residential house of total taxable value of Rs. 14,00,000/- The service provider has not submitted any documents in respect of remaining four services of total taxable amount of Rs. 6,50,000/-; (4) After deducting income from construction and renovation of single residential house from the total income shown in ITR, net taxable income remain Rs. 6,50,000/- for the F.Y. 2015-16 which is below the threshold limit i.e., Rs. 10 Lakhs. Thus, the service provider is eligible for SSI exemption as per Notification No. 33/2012-ST dated 20.06.2012 for the F.Y. 2015-16 as total taxable income of the financial year 2014-15 is below Rs. 10 Lakhs.
- As the adjudicating authority has extended the benefit of exemption under Sr. No. 14(b) of the Notification No. 25/2012-ST dated 20.06.2012 as amended to the service provider, it is pertinent to refer to the said provisions which are reproduced below:-

"14. Services by way of construction, erection, commissioning, or installation of original works pertaining to.-

(b) a single residential unit otherwise than as a part of a residential complex

- It is apparent that the benefit of the above exemption is available only in the cases where a service is provided by way



of construction of a single residential unit which is not a part of a residential complex.

- The "residential complex" has been defined under Para 2(zc) of the Notification No. 25/2012-ST dated 20.06.2012 as under:-

"(zc) "residential complex" means any complex comprising of a building or buildings. having more than one single residential unit. 6.1 In this regard sample copies of work orders entered in by the service provider with the service recipient concerned have been examined and the detail of the same is

- All the residential units (flats) constructed by the service provider are part of an Apartment named "Madhav Residency" and hence, in view of the definition of 'residential complex' supra these residential units are required to be considered as part of a residential complex i.e., "Madhav Residency".
- Consequently, the service provider is not entitled to the benefit of exemption from service tax under Sr. No. 14(b) of the exemption Notification No. 25/2012-ST dated 20.06.2012 as amended.
- The adjudicating authority vide impugned order has also held that though the service provider has not submitted any documents in respect of remaining amount of Rs. 6,50,000/- he is eligible for value based exemption of Rs. 10 lakhs under Notification No. 33/2012-S dated 20.06.2012 for the year 2015-16. However, as discussed above, the service provider not entitled to exemption under Sr. No. 14(b) of the exemption Notification No. 25/2012-S dated 20.06.2012, and hence, the taxable value of service provided by the service provider would cross the threshold limit of Rs. 10 Lakhs during the year 2015-16.
- The benefit relating to threshold exemption is governed by the Notification 33/2012 dated 20.06.2012 as amended. Unless all the conditions of the above Notification are fulfilled the benefit of threshold exemption of Rs. 10 Lakhs cannot be



extended. One such condition which is required to be satisfied has been given under Para 2(viii) of the Notification which provides as under:-

"(viii) the aggregate value of taxable services rendered by a provider of taxable se from one or more premises, does not exceed ten lakh rupees in the preceding financial year."

- As per above provisions in order to claim/extend the benefit of the exemption for a particular financial year, the aggregate value of the preceding financial is also required to be verified and if the same is below ten lakhs rupees, only then the benefit of threshold exemption to the financial year under consideration can be extended/claimed.
- In the instant case, though it has been mentioned that total taxable income of the service provider for the financial year 2014-15 is below Rs. 10 lakhs, but, while making such observations the adjudicating authority has not discussed any documentary evidences furnished by the service provider, which established that his taxable income remained below Rs. 10 lakhs. Thus, the impugned order extending the value based exemption without discussing any documentary evidences is a non-speaking one and hence, legally not sustainable.
- In the present case, the service provider has failed to prove with reliable documentary evidences that he was eligible for exemption from the service tax under the relevant exemption notifications. When the service provider failed to discharge the burden cast upon him and failed to prove that the services provided by him were exempted, the adjudicating authority has wrongly dropped the demand of service tax and acted against the settled legal position.
- In view of above discussions, it is opined that the service provider was neither eligible for exemption from service tax



under Sr. No. 14(b) of the exemption Notification No. 25/2012-ST dated 20.06.2012 nor value based exemption under Notification No. 33/2012 dated 20.06.2012 and hence, he is liable for payment of applicable service tax on entire amount of Rs. 20,50,000/- for the year 2015-16 as alleged in the SCN.

- For the reasons stated above and in exercise of the powers conferred on me under Sub Section (1) Of Section 84 of the Finance Act, 1994, I am of the opinion that the subject Order-in-Original No. 292/DC/ISHWAR/DIV-8/A BAD SOUTH/PMT/2022-23 dated 23.02.2023 passed by the Deputy Commissioner, (Technical), CGST Ahmedabad South in the case of M/s. Janak Kumar Ishwarlala Gajjar. F-104, Nanddham Flat. Nr. Vasana Berej Road, Vasna, Ahmedabad is not proper and legal.

5. The respondent were called upon to file a memorandum of cross objection against the appeals. Personal hearing in the case was held on 15-03-2024. Shri Tarak Shah, Chartered Accountant, appeared for personal hearing. He reiterated the contents of the written submissions and being respondent in the department appeal he requested to uphold the order.

6. I find that the appellant contend that the respondent mainly worked on constructing and renovating single residential houses for three parties but provided work agreements for only two parties. Construction and renovation of single residential houses are exempt from service tax under the provision of 14(b) of the Notification No. 25/2012-ST dated 20.06.2012. Only two work agreements were provided, totaling Rs. 14,00,000/-, with no documents for the remaining services worth Rs. 6,50,000/-. After deducting income from construction and renovation, the net taxable income was below the threshold of Rs. 10 lakhs, making the respondent eligible for SSI exemption. However, the exemption is only applicable when constructing a single



residential unit not part of a residential complex. The residential units constructed were part of an apartment complex named "Madhav Residency," thus not qualifying for the exemption. The adjudicating authority noted the respondent's eligibility for threshold exemption of Rs. 10 lakhs but failed to verify the preceding financial year's taxable income. Therefore, the respondent is liable for the service tax on the entire amount of Rs. 20,50,000/- for the year 2015-16.

7. The respondent have stated that the turnover for the preceding financial year 2014-15 was Rs. 19,12,000/-. Referring to Rule 2A (ii) of the Service Tax (Determination Of Value) Rules, 2006, amended by Notification No. 24/2012-ST, dated 6.06.2012 they have contend that for works contracts entered into for the execution of original works, service tax shall be payable only on forty per cent of the total amount charged for the works contract.

7.1. Applying the Rule 2A mentioned earlier, the contention is that during F.Y. 2014-15, despite the turnover being Rs. 19,12,000/-, the taxable turnover as per Service Tax Rules would have been Rs. 7,64,800/- (being 40% of Rs. 19,12,000/-). They further have asserted that no service tax is payable up to the taxable income of Rs. 10 lakhs in a financial year, if the turnover of taxable income in the previous financial year is less than Rs. 10 lakhs. Therefore, they argue that no service tax liability should be imposed on the respondent for F.Y. 2015-16 as during the previous F.Y. 2014-15, the taxable service income was within the threshold limit. To support their argument, they enclosed the Income Tax Return of A.Y. 2015-16 (F.Y. 2014-15) and the acknowledgment of return.

8. After careful consideration of the submissions from both the appellant and the respondent, I find that the adjudicating authority failed to verify the preceding financial year's taxable income, which is a crucial aspect in determining the applicability

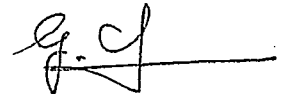


of the SSI exemption. I agree with the appellant's contention regarding the exemption under the provision of 14(b) of the Notification No. 25/2012-ST dated 20.06.2012, is valid only if the construction is for single residential houses and not part of a residential complex. It is evident that there are discrepancies in the adjudicating authority's order, particularly regarding the verification of the preceding financial year's taxable income and the applicability of the exemption under the provision of 14(b) of the Notification No. 25/2012-ST dated 20.06.2012. Therefore, it is imperative to remand the matter back to the adjudicating authority for fresh adjudication. The adjudicating authority should conduct a thorough reexamination, considering the submissions of both the appellant and the respondent. The adjudicating authority must ensure proper verification of the preceding financial year's taxable income and determine the applicability of the exemption under the provision of 14(b) of the Notification No. 25/2012-ST dated 20.06.2012 in light of the construction being part of a residential complex or a single residential unit.

9. In view of the above discussion, the impugned order is set aside and the matter is remanded back for fresh adjudication.

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

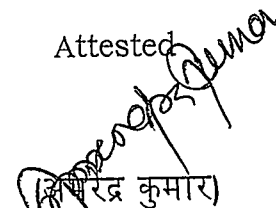
The appeal filed by the appellant stands disposed of in above terms.



ज्ञानचंद जैन
आयुक्त (अपील्स)

Date : 19.03.2024

Attested


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



By RPAD / SPEED POST

To,
The Assistant Commissioner,
Central GST, Division-VIII,
Ahmedabad South.

Appellant

M/s. Janak Kumar Ishwarlala Gajjar.
F-104, Nanddham Flat.
Nr. Vasana Berej Road,
Vasna, Ahmedabad

Respondent

Copy to:

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

