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

केंद्रीय जीएसटी, अपील आयुक्तालय,अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्वमार्ग, अम्बावाड़ीअहमदाबाद३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
07926305065 – टेलेफैक्स07926305136

DIN : **20230564SW0000777BF6**

स्पीड पोस्ट

क फाइल संख्या : File No : GAPPL/COM/STD/250/2022 /1280-84

ख अपील आदेश संख्या Order-In-Appeal No. **AHM-EXCUS-001-APP-41/2023-24**
दिनाँक Date : **19-05-2023** जारी करने की तारीख Date of Issue 29.05.2023

आयुक्त (अपील) द्वारापारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)

ग Arising out of OIO No. **45/AC/Sundar Balan/Div-6/A'bad-South/JDM/2022-23** दिनाँक: **15.07.2022** passed by Assistant Commissioner, CGST, HQ, Ahmedabad South

ध अपीलकर्ता का नाम एवं पता Name & Address

Appellant

1. **The Assistant Commissioner**
   CGST Division VI, Ahmedabad South
   3rd Floor, APM Mall, Opp. Sachin Tower,
   Anand Nagar Road, Ahmedabad – 380015

Respondent

1. **M/s Sunder Balan**
   605, Suyojan Complex,
   Milan Park Society, Navrangpura,
   Ahmedabad - 380009

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 पूवोक्त 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 मे 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.

(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 मामलें 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 डयूटी केडिट 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 दिनाँक 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 रूपये या उससे कम होतो रूपये 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 अपीलः–
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35–बी/35–इ के अंतर्गतः–

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. Registar 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 ओदश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होत हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता हैं।

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 not withstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय शुल्कअधिनियम 1970 यथासंशोधित की 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.

2ण 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:

(ccl) amount determined under Section 11 D;
(ccli) amount of erroneous Cenvat Credit taken;
(cclii) amount payable under Rule 6 of the Cenvat Credit Rules.

इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."

ORDER-IN-APPEAL

The present appeal has been filed by the Assistant Commissioner, CGST, Division-VI, Commissionerate: Ahmedabad South (hereinafter referred to as 'the appellant'), on the basis of Review Order No. 43/2022-23 dated 11.10.2022 passed by the Commissioner, Central GST, Commissionerate : Ahmedabad South, in terms of Section 84 (1) of the Finance Act, 1994, against Order in Original No. 45/AC/Sundar Balan/Div-6/A'bad-South/JDM/2022-23 dated 15.07.2022 [hereinafter referred to as "*impugned order*"] passed by the Assistant Commissioner, CGST, H.Q, Commissionerate: Ahmedabad South [hereinafter referred to as "*adjudicating authority*"] in the case of M/s. Sundar Balan, 605, Suyojan Complex, Milan Park Society, Navrangpura, Ahmedabad – 380 009 [hereinafter referred to as 'the respondent'].

2. Briefly stated, the facts of the case are that the respondent were registered with the Service Tax department and holding Registration No. AEBPB6411MST001. Data received from CBDT indicated that the respondent had declared less taxable value amounting to Rs. 1,06,32,429/- in their ST-3 returns as compared to that declared in their ITR/Form 26AS and had short paid service tax amounting to Rs. 15,94,864/-. The respondent were called upon to submit details, however, they failed to submit the same. Thereafter, the respondent were issued Show Cause Notice bearing No. V/WS06/O&A/SCN-545/20-21 dated 28.12.2020 wherein it was proposed to :

A. Demand and recover service tax amounting to Rs. 15,94,864/- under the proviso to Section 73(1) of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994.
B. Impose penalty under Sections 77(1)(c), 77(2) and 78 of the Finance Act, 1994.

3. The said SCN was adjudicated vide the impugned order and the proceedings initiated against the respondent were dropped.

4. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant department has filed the instant appeal on the following grounds:

i) The adjudicating authority has erred in dropping the demand without recording any findings on the merit of the case. The impugned order is non speaking order.

ii) The adjudicating authority has shown reconciliation of the P&L Accounts at Para 57, however, the difference of taxable value on which the demand was made is not discussed.

iii) The adjudicating authority has not made any clear findings as too why the comparison of income in Form 26AS and ST-3 is not possible and also no clear findings in respect of the different entries have been made in the impugned order.

iv) The calculation shown in Table –D at Para 57 is not clear in respect of P&L accounts as the Freight Forwarding Income for year ended on 31.03.2016 appears to be part of the Clearing Charges mentioned in the P&L Account. However, in Table-D, total income is show as Rs. 2,14,93,220/- (Clearing Charges and Other Income – Rs. 1,16,11,552/- and Freight Forwarding and Other Income – Rs. 98,81,668/-) which appears not proper.

v) The adjudicating authority has not given any clear finding for the amount of Rs. 1, 06, 32,429/- on which Service Tax demand was raised. The adjudicating authority has not discussed the issue at all and has not given his finding as to how this amount is not subject to service tax.

5. The respondent have filed their written submissions on 23.03.2023, wherein it was submitted that :

➢ The grounds mentioned in the appeal memo are frivolous and do not warrant any consideration.

- The appellant has made averments that the adjudicating authority has not discussed the differential value of Rs. 1,06,32,429/- which are without any basis and not sustainable in law. In Form 26AS, the value shown was Rs. 3,00,88,811/- but in the ST-3 returns, the value shown was Rs. 1,94,56,382/-.
- There is no provision in the Finance Act which mandates that service tax is required to be determined on the basis of Form 26AS. The income reflecting in TDS records is not the income on which service tax liability is affixed.
- The adjudicating authority has examined the entire income received by them through verification of the financial records and thereafter excluded the non-taxable income and exempted income like interest received from bank, service to SEZ etc.
- The adjudicating authority has at Para 58 to 69 explained that out of the total income received by them, they were liable pay service tax on Rs. 1,94,56,382/- and the same was duly discharged by them.
- Therefore, the appellant could not make such averments that the adjudicating authority has not discussed the differential value of Rs. 1,06,32,429/-.
- The adjudicating authority has at Para 52 to 56 recorded details of the income generated from CHA operations, income from freight, reimbursable expenses and also perused the documents such as P&L Account etc. in order to determine the correct taxable value.
- When the entire income received by them has been dealt with, there was no requirement of giving separate findings for the differential income of Rs. 1,06,32,429/-. This amount is part and parcel of the total income received by them and therefore, the appellant have no locus to challenge the order on such grounds.
- When the findings of the adjudicating authority in respect of exclusion of exempted income such as reimbursable expenses, exempted services to SEZ, Bank Interest etc. based on documentary evidences are not disputed by the appellant, there is no ground for preferring any appeal against the impugned order.

- The adjudicating authority has rightly held that a comparison of Form 26AS and ST-3 returns is without logic in the facts of the present case. The adjudicating authority has held that comparison is not tenable for the reason that the income reflecting in Form 26AS would include reimbursable expenses which are recovered by them as Pure Agent and which are required to be treated differently.
- Amounts received as reimbursable expenses are otherwise excludable for service tax purpose, it may not be excludable for the purposes of TDS.
- Demand on the basis of Income Tax records is not sustainable as held by decisions of the Hon'ble Tribunal in various cases.
- Reliance is placed upon the judgment in the case of Kush Constructions Vs. CGST Nacin, ZTI, Kanpur – 2019 (24) GSTL 606 (Tri.- All.); Go Bindass Entertainment Pvt. Ltd. Vs. Commissioner of S.T., Noida – 2019 (27) GSTL 397 (Tri.-All.); Vijay Packaging Systems Ltd. – 2010 (262) ELT 832 (Tri.-Bang.); Triveni Castings Pvt. Ltd. – 2015 (321) ELT 336 (Tri.-Del.) and K.J.Diesels (P) Ltd. – 2000 (120) ELT 505 (T).
- The contentions regarding the findings at Para 57 of the impugned order are *per se* incorrect and unsustainable as the adjudicating authority has recorded his findings after analyzing their P&L Account.
- The freight income received by them was separately shown in the P&L Account and other statutory records which were submitted before the adjudicating authority, who after going through these records concluded that Rs. 98,81,668/- received by them was towards freight and these findings cannot be disputed by the appellant without bringing on record any cogent and reliable evidence.
- Out of Rs. 98,81,668/-, an amount of Rs. 21,38,005/- was charged by them towards Business Auxiliary Services (BAS) like Courier Charges, ex-works charges, handling charges etc. These services are taxable under the category of BAS and therefore, they had discharged full liability of service tax. The remaining amount of Rs. 77,43,515/-

was collected by them towards air freight, freight charges and ocean freight on which no service tax was leviable.

- They cannot be asked to pay tax on various amounts collected for activities which do not fall under CHA services. Reliance is placed upon the judgment in the case of Bax Global India Ltd. Vs. Commissioner of Service Tax. Bangalore – 2008 (9) STR 412 (Tri.-Bang.); DHL Lemuir Logistics Pvt. Ltd. Vs. Commissioner of Service Tax, Bangalore – 2010 (17) STR 266 (Tri.-Bang.) and Lee & Muir Head Pvt. Ltd. Vs. Commissioner of Service Tax, Bangalore – 2009 (14) STR 348 (Tri.-Bang.).
- The appellant have not disputed the findings of the adjudicating authority that freight charges paid by them on behalf of the clients is not includible in their taxable value.
- The appellant have also not disputed the findings of the adjudicating authority that Rs. 37,807/- was exempt income, because out of this amount, Rs. 30,139/- was received towards incentive from Safeexpress and Rs. 7,668/- received from CONCOR was also not related to provision of taxable service. Similarly, supply of service to SEZ for which Rs. 6,27,300/- was received is exempt under Notification No. 12/2013-ST. Bank Deposit Interest amounting to Rs. 5,22,184/-is also undisputed. Rs. 77,43,515/- received as reimbursable expenses where they had acted as Pure Agent is not disputed by the appellant.
- Since no dispute is raised by the appellant regarding the findings of the adjudicating authority, such findings have become final in respect of the present case and, therefore, there is no reason to entertain the present appeal.

6. Personal Hearing in the case was held on 19.04.2023. Shri Sudhanshu Bissa, Advocate, appeared on behalf of the respondent for the hearing. He reiterated the submissions made in their written submissions filed in response to the department appeal.

7. I have gone through the facts of the case, submissions made in the Appeal Memorandum, the written submissions made at the time of personal

hearing and material available on records. The issue involved in the present appeal is whether the impugned order dropping the demand of service tax amounting to Rs. 15,94,864/-, in the facts and circumstances of the case, is legal and proper. The demand pertains to the period F.Y. 2015-16.

8. It is observed that the demand of service tax was issued to the respondent on the basis of the data received from Income Tax department. It is stated at Para 3 of the impugned order that the respondent was called upon to submit documents/details in respect of the service income earned by them, however, the respondent failed to submit the same. 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.

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

> "It was further reiterated that demand notices may not be issued indiscriminately based on the difference between the ITR-TDS taxable value and the taxable value in Service Tax Returns.
>
> 3. It is once again reiterated that instructions of the Board to issue show cause notices based on the difference in ITR-TDS data and service tax returns only after proper verification of facts, may be followed diligently. Pr. Chief Commissioner/Chief Commissioner(s) may devise a suitable mechanism to monitor and prevent issue of indiscriminate show cause notices. Needless to mention that in all such cases where the notices have already been issued, adjudicating authorities are expected to pass a judicious order after proper appreciation of facts and submission of the noticee."

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

9. Coming to the merits of the case, it is observed that the present appeal has been filed by the appellant department on the grounds that the adjudicating authority has not given any findings on the difference in income reported in the ST-3 returns and the ITR/Forms 26AS. In this regard, I find that the adjudicating authority has in the impugned order

given detailed findings on the income received by the respondent during the period under dispute, which was declared in their ST-3 returns and on which they had paid service tax. However, it is observed that the adjudicating authority has not examined the difference in the income reported in their ST-3 returns as compared to Form 26AS of the respondent for the period under dispute. As a difference was observed in the declared income of the respondent, the adjudicating authority ought to have undertaken reconciliation of the income of the respondent declared in their ST-3 returns as compared to that in the Form 26AS. However, no such exercise appears to have been undertaken by the adjudicating authority before adjudicating the case. The CBIC had vide Instruction dated 26.10.2021 directed that where SCNs have been issued based on the difference in ITR-TDS data, the adjudicating authorities should pass a judicious order after proper appreciation of facts and submission of the noticee. In the present case, the adjudicating authority has not followed the instructions of the CBIC inasmuch as no reconciliation of the difference in the ITR-TDS data has been carried out. The SCN issued to the respondent was totally based on the difference in the income reported by them in the ST-3 returns and their Form 26AS. It is, therefore, necessary to ascertain the reasons for the difference and it is also necessary to ascertain whether the differential income pertains to provision of service and if so, whether the same is taxable or otherwise.

9.1 The appellant department have also contended that no findings have been given by the adjudicating authority as to why comparison of income in Form 26AS and ST-3 returns is not possible. In this regard, it is observed that the adjudicating authority has not given any cogent reason as to why the comparison is not possible. It may be true that all the income appearing in Form 26AS may not be attributed towards providing taxable service. However, these aspects are required to be detailed, discussed and thereafter adjudicated. In the instant case, the adjudicating authority has neither detailed nor discussed the differential income found on comparison of the ST-3 returns and Form 26AS.

9.2 In light of the above infirmities observed in the impugned order, I am of the considered view that the matter is required to be remanded back to the adjudicating authority for decision afresh. In the remand proceedings, the adjudicating authority is directed to pass a speaking order containing the details of the differential income and his findings as to whether the said differential income is from providing services and if so, whether the same is chargeable to service tax. The respondent is directed to provide to the adjudicating authority all necessary details and documents in respect of the differential income. Needless to state, the principles of natural justice are to be adhered to in the remand proceedings. In view of the above, I set aside the impugned order and allow the appeal filed by the appellant department by way of remand.

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

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

19 may 2023.

(Akhilesh Kumar)
Commissioner (Appeals)
Date: 19.05.2023.

Attested:

(N.Suryanarayanan. Iyer)
Assistant Commissioner (In situ)
CGST Appeals, Ahmedabad.

BY RPAD / SPEED POST

To

The Assistant Commissioner,
CGST & Central Excise,
Division- VI,
Commissionerate : Ahmedabad South

Appellant

M/s. Sundar Balan,
605, Suyojan Complex,
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Ahmedabad – 380 009

Respondent

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Principal Commissioner, CGST, Ahmedabad South.
3. The Assistant Commissioner (HQ System), CGST, Ahmedabad South. (for uploading the OIA)
4. Guard File.
5. P.A. File.