



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

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



DIN: 20230864SW0000222B77

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/1590/2023 / 5041 - 115
- ख अपील आदेश संख्या Order-In-Appeal No. AHM-EXCUS-001-APP-88/2023-24
दिनांक Date : 25-08-2023 जारी करने की तारीख Date of Issue 28.08.2023
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Shiv Pratap Singh**, Commissioner (Appeals)
- ग Arising out of OIO No. 30/WSO3/AC/CSM/2022-23 दिनांक: 10.12.2022 passed by Assistant Commissioner, CGST, Division III, Ahmedabad South.
- घ अपीलकर्ता का नाम एवं पता Name & Address

Appellant

M/s. Mukesh Lal Sharma,
B-128, Ishvariila Park, Near Jamfal Wadi,
Ramol Road, Daskoi, 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 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 इका 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 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.

10. सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण(सिस्टेट),के प्रतिअपीलो के मामले में कर्तव्यमांग(Demand) एवं दंड(Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है।(Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवाकर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded)-

- a. (Section) खंड 11D के तहत निर्धारित राशि;
- 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.

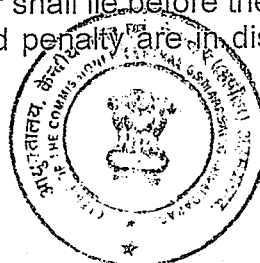
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

इस 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."



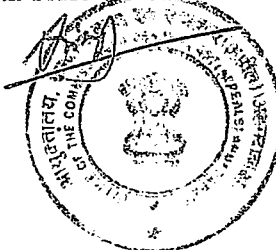
ORDER-IN-APPEAL

The present appeal has been filed by M/s. Mukesh Lal Sharma, B-128, Ishvarlila Park, Near Jamfal Wadi, Ramol Road, Daskoi, Ahmedabad – 380028 (hereinafter referred to as “the appellant”) against Order-in-Original No. 30/WS03/AC/CSM/2022-23 dated 10.12.2022 (hereinafter referred to as “the impugned order”) passed by the Assistant Commissioner, Central GST, Division III, Ahmedabad South (hereinafter referred to as “the adjudicating authority”).

2. Briefly stated, the facts of the case are that the appellant are holding PAN No. CIZPS4158L. 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. 16,48,963/- 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)” 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 has neither obtained Service Tax registration nor paid the applicable service tax thereon. The appellant were called upon to submit relevant documents for assessment for the said period. However, the appellant had not responded to the letters issued by the department.

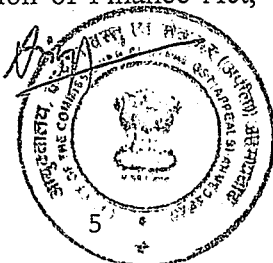
2.1 Subsequently, the appellant were issued Show Cause Notice No. AR-II/Div-III/S.T./Mukeshlal Sharma/2016-17 dated 12.10.2021 demanding Service Tax amounting to Rs. 2,47,345/- for the period FY 2016-17, under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994. The SCN also proposed recovery of interest under Section 75 of the Finance Act, 1994; recovery of late fee under Section 70 of the Finance Act, 1994 read with Rule 7C of the Service Tax Rules, 1994; and imposition of penalties under Section 77 and Section 78 of the Finance Act, 1994.

2.2 The Show Cause Notice was adjudicated, ex-parte, vide the impugned order by the adjudicating authority wherein the demand of Service Tax amounting to Rs. 2,47,345/- 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 FY 2016-17. Further (i) Penalty of Rs. 2,47,345/- was 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; (iii) Penalty of Rs. 5,000/- was imposed on the appellant under Section 77(2) of the Finance Act, 1994; and (iv) Penalty of Rs. 20,000/- was imposed on the appellant under Section 70 of the Finance Act, 1994 read with Rule 7C of the Service Tax Rules, 1994.



3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal, inter alia, on the following grounds:

- The appellant is running a Pan Parlour and General Store in the business name of M/s. New Virat Pan Parlour as a proprietorship concern wherein he sells Pan Masala, Cold Drinks, etc. They have attached Copy of business proof i.e. Registration Certificate under FSSAI for the said Pan Parlour.
- The appellant is into trading business has not provided any taxable services and therefore, they are not liable to pay service tax.
- However, while filing the income tax return for FY 2015-16, turnover was wrongly classified as sale of service in the ITR instead of sale of goods. Thus, they submitted that the said turnover is nothing but trading in goods and the same shall not be subject to service tax, as the same is outside the purview of service tax falling under negative list as per Section 66D(e) of the Finance Act, 1994.
- The appellant not received any letter as mentioned in the show cause notice and also not received any show cause notice.
- It is a settled proposition of law that a show cause notice, is the foundation on which the demand is passed and therefore, it should not only be specific but must also give full details regarding the proposal to demand, but the demand itself must be in conformity with the proposals made in the show cause notice and should not traverse beyond such proposals. In the given case neither the demand is specific and nor full details under which category of service/classification such demand has been confirmed and is by without giving proper justification and facts.
- The impugned order confirming demand proposed in the SCN did neither propose the classification of taxable service(s) for which the service tax was demanded from the appellant nor specify the classification of services allegedly rendered by the appellant. Further, the nature, scope and coverage of transaction/turnover specified by the appellant in ITR have not been considered by the adjudicating authority in the impugned order for demand of service tax. In the absence of specific proposal for classification and allegation that the turnover shown in ITR would be classifiable and taxable under a specific provision of Finance Act, 1994, the demands made on the



generic basis, merely on the basis of ITR, should not have been confirmed in the impugned order.

- The said analogy has been confirmed and held by various courts in various decisions as below:
 - a. M/s R. RAMADAS reported at 2020 (11) TMI 84 – Madras High Court
 - b. Brindavan Beverages (P) Ltd. reported in 2007 (2013) ELT 487 (SC)
 - c. Arpit Advertising reported in 2011 (23) STR 460 (Tri. Del.)
 - d. Shyam Enterprises reported in 2011 (23) STR 29 (Tri. Del.)
- As stated above the appellant has inadvertently disclosed turnover on sale of goods as sale of service in income tax return, however the same should have been disclosed under the head "sale of goods".
- The appellant is trader who is running a pan parlour under the name of "New Virat Pan Parlour". The appellant submitted that the category of the service and goods bifurcated in the income tax return is only for the statistic purpose. Wrong classification in income tax return would not result into liability to pay service tax or invoking the extended period by stating that the appellant has suppressed the fact with intention of evasion of tax.
- The amount derived by the department is merely on the basis of assumption and presumption. It can be seen from the SCN that department has not produce any evidence to prove that such transaction is other than sale of goods. Therefore, the figures are arrived at assumptions and presumptions. The revenue has not come forward with the evidence that the appellant have generated the disputed income on account of providing taxable service. Therefore, in absence of concrete evidence on record, the service tax cannot be demanded on the basis of assumption and presumption.
- There are numerous decisions of the Tribunal laying down that such admission of receipt of income without there being any admission of correctness of the amount derived by considering nature of bank receipts, cannot be considered to be conclusive evidence to establish the guilt of the appellant. Burden of proof is on the Revenue and is required to be discharged effectively. The same was held by the Hon'ble Ahmedabad Tribunal in the matter of M/s Goyal and Co Construction Pvt Ltd and Shri



Mukesh Agarwal Versus C.S.T. -Service Tax – Ahmedabad reported at 2022 (4) TMI 735 - CESTAT Ahmedabad.

- Without prejudice to the above written submissions, without admitting but assuming, the appellant submitted that the show cause notice is erroneous in as much as it demands Service Tax by invoking extended period. They submitted that major portion of demand in the Show Cause Notice is being hit by the bar of limitation. The meaning of the word "suppression" was considered by the Hon'ble Supreme Court in the case of Continental Foundation Jt. Venture Vs. CCE, Chandigarh, reported in 2007 (216) ELT 177 (SC), and was held by the Hon'ble Supreme Court with regard to the proviso to Section 11A of the Central Excise Act, 1944, that mere omission to give correct information was not suppression of facts unless it was deliberate and to stop the payment of duty.
- Since the demand of duty is not sustainable either on merit or on limitation, therefore there is no question of any interest and penalty as held by the Hon'ble Supreme Court of India in the case of M/s HMM Limited.
- Further regarding the imposition of penalty under section 78 of the Finance Act 1994, appellant submitted that, it is settled law that penalty under Section 78 of the Finance Act, in other words if there has been fraud or willful mis statement or suppression of facts with intend to evade payment of service tax by the appellant, then and only then penalty under Section 78 could be imposed 1994 could be imposed only if demand of service tax could be sustained under proviso to Section 73(1) of the Finance Act 1994.
- Relying on the following Hon'ble Supreme Court's judgment, it can be said that the present case is not the case of fraud, suppression, willful misstatement of facts, etc. Hence penalty under section 78 of the Finance Act 1994 cannot be imposed.
 - a) M/s Uniworth Textile Limited 2013 (288) E.L.T. 161 (S.C.)
 - b) M/s Rajasthan Spinning & Weaving Mills 2009 (238) E.L.T. 3 (S.C.)
 - c) M/s Tamil Nadu Housing Board 1994 (74) E.L.T. 9 (S.C.)
 - d) M/s Cosmic Dye Chemical 1995 (75) E.L.T. 72 (S.C.)

4. Personal hearing in the case was held on 14.08.2023. Ms. Neelam Kalwani, Chartered Accountant, appeared on behalf of the appellant for personal hearing and reiterated submissions made in appeal memorandum. She submitted that the appellant is running a Pan Parlour and is not providing any services. However, in the ITR, the income was inadvertently



shown from sale of services. In support of the contentions, Certificate from Food, Safety Department, the Identity Card from Ahmedabad Municipal Corporation has been attached. She undertook to submit additional documents within a week's time. She requested to set aside the impugned order and to allow the appeal.

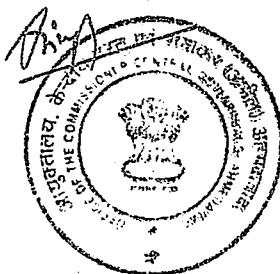
4.1 The appellant, vide their letter dated 16.08.2023, submitted additional submission, wherein they, inter alia, reiterated the submission made in the appeal memorandum and submitted copies of ITR and Form 26AS for the FY 2015-16 and FY 2016-17.

5. I have carefully gone through the facts of the case, grounds of appeal, submissions made in the Appeal Memorandum and additional written submission; submission made during the course of personal hearing 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 of service tax 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.

6. It is observed that the main contention of the appellant is that he is running a Pan Parlour and engaged in sale of goods and he is not providing any taxable service. The activity carried out by them falls under the Negative List of Service as defined under Section 66D(e) of the Finance Act, 1994 and he is not liable to pay any service tax as confirmed in impugned order.

6.1 It is also observed that the adjudicating authority has confirmed the demand of service tax vide the impugned order passed ex-parte.

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. Except for the value of "Sales of Services under Sales / Gross Receipts from Services" provided by the Income Tax Department, no other cogent reason or justification is forthcoming from the SCN for raising the demand against the appellant. It is also not specified as to under which category of service the non-levy of service tax is alleged against the appellant. Merely because the appellant had reported receipts from services, the same cannot form the basis for arriving at the conclusion that the respondent was liable to pay service tax, which was not paid by them. In this regard, I find that CBIC had, vide Instruction dated 26.10.2021, 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."

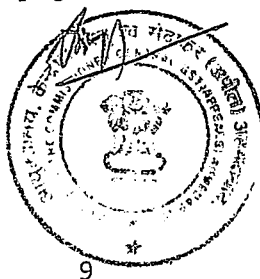
7.1 In the present case, I find that letters were issued to the appellant seeking details and documents, which were allegedly not submitted by them. However, without any further inquiry or investigation, the SCN has been issued only on the basis of details received from the Income Tax department, without even specifying the category of service in respect of which service tax is sought to be levied and collected. This, in my considered view, is not a valid ground for raising of demand of service tax.

8. On verification of the documents submitted by the appellant viz. ITR, Profit & Loss Account, Balance Sheet, Form 26AS for the FY 2015-16 and FY 2016-17 and Registration Certificate dated 20.02.2013 issued by the Health Department of Ahmedabad Municipal Corporation for Food & Safety Regulation and ID Card issued by the Ahmedabad Municipal Corporation, I find that the appellant running business in the name of New Virat Pan Parlour and engaged in Sale of goods which falls under the Negative List of Services as defined under Section 66D(e) of the Finance Act, 1994.

9. In view of the above discussion, I am of the considered view that the activity carried out by the appellant not liable to pay Service Tax during the FY 2016-17. Since the demand of Service Tax is not sustainable on merits, there does not arise any question of charging interest or imposing penalties in the case.

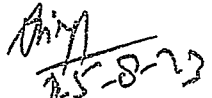
10. In view of above, I hold that the impugned order passed by the adjudicating authority confirming demand of Service Tax, in respect of income received by the appellant during the FY 2016-17, is not legal and proper and deserve to be set aside.

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




12. 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.


(Shiv Pratap Singh)
Commissioner (Appeals)

Attested

Date : 25.08.2023


(R. C. Maniyar)
Superintendent(Appeals),
CGST, Ahmedabad



By RPAD / SPEED POST

To,
M/s. Mukesh Lal Sharma,
B-128, Ishvarlila Park, Near Jamfal Wadi,
Ramol Road, Daskoi,
Ahmedabad – 380028

Appellant

The Assistant Commissioner,
CGST, Division-III,
Ahmedabad South

Respondent

Copy to :

- 1) The Principal Chief Commissioner, Central GST, Ahmedabad Zone
- 2) The Commissioner, CGST, Ahmedabad South
- 3) The Assistant Commissioner, CGST, Division III, Ahmedabad South
- 4) The Assistant Commissioner (HQ System), CGST, Ahmedabad South
(for uploading the OIA)

- 5) Guard File
- 6) PA file