



सत्यमेव जयते

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

By SPEED POST

DIN:- 20240564SW000000B392

(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/4640/2023
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-EXCUS-001-APP-17/2024-25 and 29.04.2024
(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	03.05.2024
(ङ)	Arising out of Order-In-Original No. 417/WS08/AC/KSZ/2022-23 dated 17.03.2023 passed by The Assistant Commissioner, CGST, Div-VIII, Ahmedabad South.	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s. Empire Infocom, (New Address) 505, Addor Aspire, Nr. Jahanvee Restaurant, University to Panjrapole Road, Ahmedabad-380015

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:

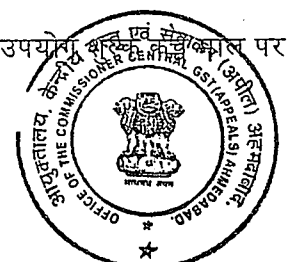
(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली: 110001 को की जानी चाहिए :-

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 किए गए माल पर या माल के विनिर्माण में उपयोग किए गए 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 हो।

Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतरमूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ का मुख्य शीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

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

(3) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख 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 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 और संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

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

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

- (1) खंड (Section) 11D के तहत निर्धारित राशि;
- (2) लिया गलत सेनवैट क्रेडिट की राशि;
- (3) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि।

यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में 'अपील' दाखिल करने के लिए पूर्व शर्त बना दिया गया है।

For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994).

Under Central Excise and Service Tax, "Duty demanded" shall include:

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

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

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



ORDER-IN-APPEAL

The present appeal has been filed by M/s Empire infocom, F-201/titanium city center, Nr. Sachin Tower, 100ft, Anand nagar, Ahmedbad(hereinafter referred as Appellant) against Order in Original No. 417/WS08/AC/KSZ/2022-23 dted 17.03.2023[hereinafter referred to as “*impugned order*”] passed by the Assistant Commissioner, CGST, Div-VIII, Ahmedabad South[hereinafter referred to as “*adjudicating authority*”].

2. Briefly stated, the facts of the case are that as per the information received from the Income Tax Department, the appellant had earned substantial service income but has neither obtained service tax registration, nor paid service tax thereon. The service tax payable calculated on the basis value of “sales of services under Sales/Gross receipts from services(Value of ITR)” or as provided by the Income Tax Department for the F.Y. 2015-16, is as below:

F.Y	Taxable Value i.e. Value difference in sale of service as per ITR/TDS & STR	Rate of Service Tax inclusive of EC & SHEC	Service Tax payable(in Rs.)
2015-16	97,36,909/-	14.5%	14,11,851/-

3. In view of the above, Show Cause Notice vide F.No. CGST/WS0803/O&A/TPD(15-16)AAEFE8360R/2020-21 DATED 22.12.2020(in short ‘SCN’) was issued to the appellant, proposing as to why:

- Service Tax including cesses of Rs. 14,11,851/- which was not paid for the F.Y. 2015-16 should not be demanded and recovered from them under proviso to Sub-section (1) of Section 73 of Finance Act,1994;
- Interest at the appropriate rate should not be demanded and recovered under the provisions of Section 75 of the Finance Act, 1994;
- Penalty under the provisions of Section 77(1) and 77(2) of the Finance Act, 1994, as amended, should not be imposed on them.
- Penalty under Section 78 of the Finance Act, 1994, as amended, should not be imposed for suppressing the full value of taxable services and material facts from the department resulting into non-payment of Service Tax.

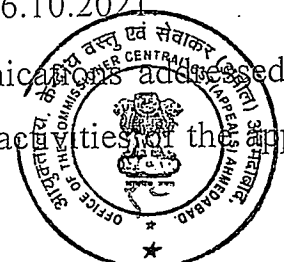
4. The said SCN was adjudicated ex-parte vide the impugned order confirming the followings:



- Service tax of Rs. 14,11,851/- (Rs. Fourteen Lacs Eleven Thousand and Eight Hundred and Fifty one only) payable on the taxable services provided during the F.Y. 2015-16, under proviso to Section 73(1) of the Finance Act, 1994 by invoking extended period.
- Interest on the confirmed amount at the appropriate rate under section 75 of the Finance Act, 1994 from the due date of payment of service tax to till the actual date of payment.
- Penalty of Rs. 10,000/- under proviso to Section 77(1) of the Finance Act, 1994 for failure to obtain the Service Tax Registration.
- Penalty of Rs.10,000/- (Rs.Ten Thousands) under the provision of the section 77(2) of Finance Act, 1994 for failure to assess the tax due on the services provided and furnish a return in the format of ST-3 return within the specified time.

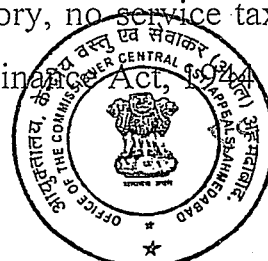
5. Being aggrieved with the impugned order, the appellant have filed the present appeal on following grounds:

- That at the outset it is submitted by the Appellant that the Impugned Order has been passed ex-parte in ignorance and/or without fully appreciative of the facts, relevant to the present proceedings and contrary to the applicable legal provisions and the settled law on the legal issues involved and is in violation of principle of natural justice. The Impugned Order is therefore, bad in law and deserves to be set aside for the reasons set out herein below:
- Impugned order is not sustainable on merit itself. The appellant submit that it is evident from impugned order that the show cause notice was issued to the appellant on the basis of information provided by CBDT without analyzing the details of the consideration reported by the appellant in their 26AS/ITR for FY 2015-2016 [AY 2016-17] and therefore the said show cause notice is issued only on the presumption that the amount reflected in the 26AS/ITR is attracting service tax.
- That as the show cause notice is without any verification of facts with regard to taxability on the activities of the appellant does not have any locus standi.
- That the respondent had ignored instruction from CBIC dated 01.04.2021 and 23.04.2021 issued vide F.No. 137/47/2020-ST and 26.10.2021
- Though impugned order refers to various communications addressed to the Appellant directing to submit the details about the activities of the appellant,

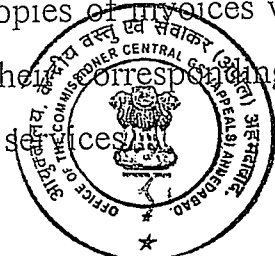


however the appellant failed to submit such information as the same were never received by the Appellant and therefore the learned adjudicating authority has proceeded to decide case on ex-parte basis.

- In this regard the appellant would like to submit that they have not received any of the communication referred in the impugned order and therefore could not produce the required details. Before the case is adjudicated, the learned adjudicating authority has not bothered to verify as to whether any of the communication referred in the order was acknowledged by the appellant or not.
- That the Appellant wants to place reliance on OIA No. AHM-EXCUS-001-APP-140/2022-23 dt. 25.01.2023 & OIA No. AHM-EXCUS-001-APP-141/2022-23 dt. 25.01.2023 in case of Jaldhi Shamikbhai Mehta and Kalgi Mehta, wherein under the mirror case the office this Honorable Commissioner Appeals had taken consistence view that under above instruction the orders which is presently under dispute deserves to be quashed.
- Hence, the Appellant contends that the impugned order is bad in law and deserves to be quashed and accordingly scope of applicability of Interest and Penalties doesn't arise at all. Accordingly, The Appellant contend that said impugned order may be set aside.
- Order issued is in gross Violation of Principal of Natural Justice. The Appellant would like to submit that it is well settle law that any action prejudicial to the Appellant is taken he should be heard in person and he should not be deprived the right of being heard. From the available facts and impugned order it is established that the proper opportunity of being heard was not given to the Appellant before adjudicating the alleged SCN. Under the circumstances, the impugned order issued on ex-parte basis is in gross violation of principal of Natural Justice is not sustainable under the law.
- Therefore, The Appellant contend that they are deprived from availing sufficient proper opportunity of personal hearing and accordingly such an order is issued without observing principal of natural justice. Such an order is not sustainable under the law and deserves to be quashed.
- Being 100% Export of Service, the activity is not liable to Service tax. The appellant being the service provider which is fully exported outside India and as the services is provided in non-taxable territory, no service tax is payable by the appellant in terms of Section 66B of the Finance



- The Appellant being the service provider is located in India i.e. taxable territory, whereas the recipient of the service is located out-side India i.e USA, a non-taxable territory Further the service is not specified in Section 66D of the Finance Act, 1994, and place of provision of service is outside India under the place of provision of service Rules, 2011. Further the Appellant have received the payment for such service in convertible foreign exchange. This being the case all the above mentioned six ingredients are present in the service which the Appellant have rendered. As regard to the condition of payment for such services received by the Appellant, details of bank confirmations for the period 2015-16 evidencing remittances received in convertible Foreign exchange is being enclosed. Thus the service falls within four corners of Export of Service under Rule 6A of Service Tax Rules, 1994. Based on the Invoices raised and amount received, the Appellant had declared the Income in Income Tax Returns for the said period but as the said service was not liable to service tax, Service tax registration was not obtained and not filed periodical ST-3 returns. However, the Appellant is regularly, submitting their ITR.
- In this relation, the Appellant would like to submit necessary documents as copies of, (i) ITR & Profit and Loss Account , (ii) Detailed Sales Ledger, (iii) Sample Invoices along with copies of FIRC. Thus, the Appellant would like to humbly submit that the respondent has erred in issuance of alleged SCN which is followed by confirmed demand is not sustainable on grounds mentioned herein under and deserves to be quashed.
- The Adjudicating Authority on the basis of the information available from the Income Tax Return filed by the appellant for the period FY 2015-16 issued the alleged Show Cause Notice demanding the Service Tax of Rs. 14,11,851/- for the Gross Value of the services of Rs.97,36,909/-. Further, as informed above Appellant being Provider of Export Services only and as the taxable supply in domestic territory does not exceed the threshold limit of Rs.10 Lakhs as per Notification No. 06/2005-ST, 01.03.2005 which was amended by Notification No. 08/2008-ST dt 01.03.2008 that raised limit of Threshold to Rs. 10 Lacs, hence income was not liable to service tax.
- Further the appellant hereby submit the sample copies of invoices which are prepared in convertible foreign exchange and the corresponding foreign receipts so as to justify their claim under export of services.



- That as submitted herein above, entire demand is not sustainable on merits itself, no Interest is required to be payable in terms of Section 75 of the Finance Act, 1994.
- No late fee & Penalty is required to be charged and recovered from the Appellant. In this regard the Appellant would like to contend that they were not liable to file ST-3 returns and thereby not contravened the provisions of Section 70 read with Rule 7 of the Service Tax Rules, 1994. Accordingly, it would not attract penalties U/s. 77(1), U/s 77(2) and U/s. 78 of the Finance Act, 1994. Hence the Appellant would like to submit that Late fee & Penalty ordered to be recovered in the impugned order by the learned adjudicating authority is erroneous and not required to be recovered from the Appellant.
- The Appellant have no other alternative, equally efficacious remedy available to the Appellant and the reliefs prayed for in the Appeal, if granted, would be adequate and complete.
- The Appellant also submits otherwise provided, this appeal can also be treated as submitted under Repeal and Saving Section 174 of Central Goods & Service Tax Act, 2017 as made effective from 01.07.2017.
- The Appellant request to add such other and further grounds, reliefs and submissions as may be urged at the time of hearing of this appeal.
- The Appellants craves leave to add to, alter or amend the grounds mentioned above, before the present Appeal is heard and disposed of.

6. In view of the above the appellant have prayed for the following:

- Set aside the Order-in-Original No. 417/WS08/AC/KSZ/2022-23 dated 17.03.2023 be set aside and may be modified; or
- To pass such other order and reliefs as the nature and circumstances of the case may require.

7. Personal Hearing in the case was held on 27.03.2024. Shri Pravin Dhandharia appeared for PH on behalf of the appellant. He reiterated the contents of the written submission and requested to allow their appeal.

8. I have gone through the facts of the case, submissions made in the Appeal Memorandum, oral submissions made during hearing and the facts available on records. The issue to be decided in the present appeal is whether the demand for Service Tax amounting to Rs. 14,11,851/- confirmed in the impugned order



alongwith interest and penalties is legal and proper or otherwise. The demand pertains to the period F.Y. 2015-16.

9. I find that the appellant having PAN No. AAEFE8360R, during the financial year 2015-16 had earned substantial service income. In the instant case, As per the data shared by the CBDT, the Service Tax payable to the tune of Rs. 14,11,851/- on the Service Value of Rs. 97,36,909/- has been calculated on the basis of value of Sales of Services under Sales/Gross receipts from Services for the financial year 2015-16. Accordingly, they were served upon the Show Cause Notice dated 22.12.2020 which was further adjudicated by the Impugned Order confirming the Demands/interest/penalties as proposed in the SCN on the ground that the Appellant have failed pay the service tax on the income shown by them in their ITR and also that they have failed to provide/produce any reasonable cause backed by supporting evidences for failure to pay Service Tax due.

10. I find that the main contention of the appellant is that since they being provider of the export services only and as the taxable supply in domestic territory does not exceed the threshold limit of Rs. 10 Lakhs, their income is not liable to tax. Further they have also submitted the sales of register for period 01.04.2015 to 31.03.2016, ITR-V copy, Sample invoices alongwith copies of FIRC. However, the appellant have nowhere mentioned the type of services provided nor they have submitted any of such documents/materials or discussed anything in this regard which would evidence their claim as mentioned by them in Grounds. Neither the same were provided to the adjudicating authority, resulting in issuance of Ex-parte order. The appellant have submitted that they have provided bank confirmation for the period 2015-16 evidencing remittances received in convertible foreign exchange and had declared the income in income Tax returns. However I find that the appellant have nowhere provided the documents so as to prove the nature and type of service provided, nor they have made available the ITR copies. I further find myself falling short of the conclusive documents on records so as establish my standpoint and reach to any conclusion in the said matter. Also, I am of the view that the appellant cannot seek to establish their eligibility for exemption at the appellate stage by bypassing the adjudicating authority and hence the documents/submissions made available here must be carefully observed by the adjudicating authority in light of legal veracity and documentary authenticity before reaching to any decision



11. In view of the facts mentioned at Para-10 hereinabove, I am of the considered view that the instant matter requires conclusive verifications of the documentary proofs before reaching out any conclusion. Hence, it is in the fitness of the thing that the matter is remanded back so that the adjudicating authority may consider the matter afresh and pass the speaking order. The appellant is also directed to put all the evidences before the Adjudicating Authority in support of their contention as well as any other details/documents etc. that may be asked for by the Adjudicating Authority during the adjudication proceedings. Needless to say that the principal of natural justice be adhered to. In view thereof, the impugned order is set aside and the appeal filed by the appellant is allowed by way of remand.

12. 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.



(ज्ञानचंद जैन)

आयुक्त (अपील्स)

Dated: 9th April, 2024

सत्यापित /Attested:



(मोहित कुमार)

अधीक्षक(अपील्स)

केंद्रीय जीएसटी, अहमदाबाद



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2. The Commissioner, CGST and Central Excise, Ahmedabad South
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5. Guard file
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