



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:- 20240564SW000000E58A

(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/4564/2023
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-EXCUS-001-APP-18/2024-25 and 30.04.2024
(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. 408/DC/Bhavin/Div-8/A'bad-South/PMT/2022-23 dated 23.02.2023 passed by The Deputy Commissioner (Tech.), CGST, Ahmedabad South.	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s. Bhavinkumar Rashiklal Shukla. 9, Kundan Tenament Part-1, Nr. Tulsi Party Plot, Vasna, Ahmedabad.

कोई व्यक्ति इस अपील-आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील 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 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 रुपये या उससे कम होतो रुपये 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.

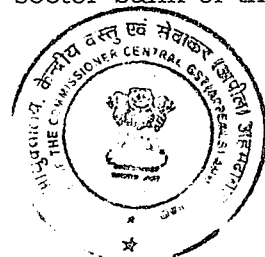
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 2ndfloor, 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।

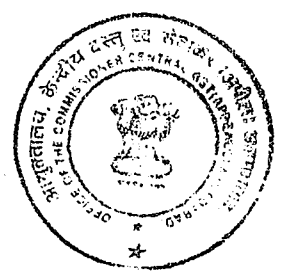
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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 present appeal has been filed by M/s Bhavikumar Rashiklal Shukla, (hereinafter referred as Appellant) situated at 9, Kundan Tenements, Parts-1, Nr. Tulshi Party Plot, Ahmedabad against Order-in-Original No. 295/DC/BHAVIN/DIV-8/A'BAD SOUTH/PMT/2022-23 dated 21.02.2023 [hereinafter referred to as "*impugned order*"] passed by the Deputy Commissioner(Technical), CGST, Ahmedabad South[hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case are that as per ITR/TDS data provided by the CBIC, New Delhi as gathered from the Income Tax Department, Higher Value(Value of Sale of services/Others) or (Total Value for TDS) for the F.Y. 2015-16 and 2016-17 was Rs. 10,18,820/- and 10,08,638/- respectively. On the basis of the above, Show Cause Notice No. CGST/WS0804/O&A/TPD(15-16)/AKQPS4089P/2020-21/5712 dated 22.12.2020 was issued by the Assistant Commissioner Division-VIII, Ahmedabad South Commissionerate:

(i) Demanding Service Tax Calculated to the tune of Rs. 2,99,024/- under Section 73(1) of the Finance Act, 1994. The details are as under:

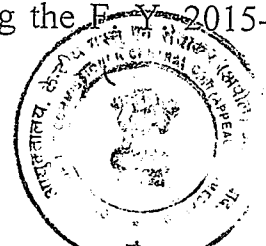
Financial Year	Higher Value(Value of Sale of Services) or (Total Value for TDS) in Rs.	Rate of S.Tax	Service Tax payable
2015-16	10,18,820/-	14.5%	1,47,728/-
2016-17	10,08,638/-	14%	1,51,295/-
Total			2,99,024/-

(ii) The Noticee was also called upon to show cause as to why interest under Section 75 of the Act should not be charged;

(iii) The noticee was also called upon to show cause as to why penalty/fees under Sections 77(1) and 77(2) and 78 should not be imposed.

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

- Recovery of Service Tax of Rs 2,99,024/ - (Rs. Two Lakh Ninty Nine Thousand Twenty Four Only) payable on the taxable services provided by M/s BHAVINKUMAR RASHIKLAL SHUKLA during the F.Y. 2015-16

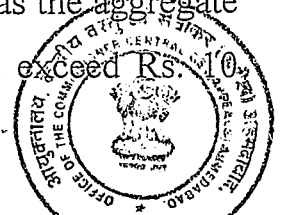


and 2016-17, under proviso to section 73 (1) of the Finance Act, 1994 by invoking extended period of 5 years as demanded in the show cause notice;

- Recovery of the interest on 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 under the provisions of the section 77(1) of the Finance Act, 1994,
- Penalty of Rs. 10,000/- (Ten Thousand Only) under the provisions of the section 77 (2) of the Finance Act, 1994 for failure to followed provisions of the Finance Act 1994,
- Penalty of Rs 2,99,024/ - (Rs. Two Lakh Ninty Nine Thousand Twenty Four Only) under section 78 of the Finance Act, 1994, i.e., equal to the Service Tax amount confirmed, for the Service Tax not levied or not paid or short levied or short paid by way of suppressing the facts and contravention of the provisions of the Act and the Rules made thereunder, with intent to evade payment of Service Tax;

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

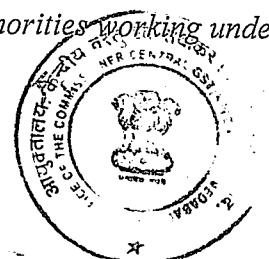
- That the Ld. Dy Commissioner has erred in wrongfully mentioning in the impugned order that adequate personal hearing opportunities were granted to the Appellant on various date. It is surprising for the Appellant to note that the appellant has Not received a single notices and Show Cause Notices and not a single personal hearing notices got delivered to the Appellant; not even later on i.e. not received till date. In complete absence of an adequate opportunity of being heard granted to the Appellant, the Ld. Dy Commissioner has violated the basic principle of natural justice, passing a wrong impugned order.
- That the Appellant craves to rest the case on this very ground itself without even going into the merits of the case and resend the matter back to the Ld. Dy Commissioner for lawfully completing the adjudication proceedings.
- That the appellant would like to state that the appellant has taken benefit of Notification No. 33/2012 of SMALL-SCALE SERVICE PROVIDER and as per said notification, if a person has the aggregate value of taxable services rendered by him, does not exceed Rs. 10



Lakhs during the previous financial year then he is not liable to pay service tax upto Rs. 10 lakhs. The appellant is fulfilling all the terms and condition mentioned in the said notification for FY 2015-16 and FY 2016-17 and hence, the appellant is not liable to pay any service Tax.

- That the Ld. Dy Commissioner has wrongly calculated Service tax payable on the basis of value of "sales of services" or "Value for TDS" as provided by the Income Tax Department for the, F.Y.2015-16 & F.Y.2016-17 even though the appellant is covered under the Notification of Small-Scale Exemptions.
- That the Ld. Dy Commissioner has not verified the details available with him and blindly relied on the third-party information without verification.
- That the Appellant hereby submits that there is no short-payment/non-payment of service tax and the question of demanding and recovering the tax under the proviso of Section 73(1) read with Section 68 of the Finance Act, 1994 invoking the larger period of five years does not arise at all.
- That the LD. Dy. Commissioner has erred in imposing penalty under section 78 of the Finance Act, 1994 as Penalty under Section 78 can be imposed only when there is a mis-declaration coupled with suppression of facts. When the Department officials are aware of the activities of the Appellant, the allegation of suppression of facts in itself becomes baseless and thereby extended period cannot be invoked and the same is the case with imposition of penalty under Section 78 of the Finance Act, 1994.
- That the Appellant would like to place reliance on the following precedents to substantiate its set of arguments -The Karnataka High Court in the case of C.C.E. & S.T. LTU, Bangalore Vs Adecco Flexione Workforce Solutions Ltd. [2012 (26) STR 3 (Kar) had held in para 3 as under:

"3. Unfortunately the assessing authority as well as the appellate authority seem to think. If an appellant does not pay the tax within the stipulated time and regularly pays tax after the due date with interest. It is something which is not pardonable in law. Though the law does not say so, authorities working under the



law seem to think otherwise and thus they are wasting that valuable time in proceeding against persons who are paying service tax with interest promptly. They are paid salary to act in accordance with law and to initiate proceedings against defaulters who have not paid service tax and interest in spite of service of notice calling upon them to make payment and certainly not to harass and initiate proceedings against persons who are paying tax with interest for delayed payment. It is high time, the authorities will change their attitude towards these tax payers, understanding the object with which this enactment is passed and also keep in mind the express provision as contained in sub-sec. (3) of Sec. 73. The Parliament has expressly stated that against persons who have paid tax with interest, no notice shall be served. If notices are issued contrary to the said Section, the person to be punished is the person who has issued notice and not the person to whom it is issued. We take that, in ignorance of law, the authorities are indulging in the extravaganza and wasting their precious time and also the time of the Tribunal and this Court. It is high time that the authorities shall issue appropriate directions to see that such tax payers are not harassed. If such instances are noticed by this Court hereafter, certainly it will be a case for taking proper action against those law breakers.

- That the Appellant hereby urges that the Department has failed to make out a case justifying the imposition of penalty under Section 78 as factually also there is no suppression of facts on the part of the Appellant herein.
- Accordingly, the order in original passed by the Ld. Dy Commissioner to the extent it speaks against the Appellant, should be set aside as it is devoid of merits granting adequate & subsequent relief to the Appellant.
- Further, the Appellant would like to rely on the following judgements:-

The Ahmedabad CESTAT in the case of Atwood Oceanics Pacific Ltd. Vs. Commissioner of Service tax, Ahmedabad [2012(12) TMI- CESTAT, Ahmedabad] has held that -

It is a settled law that if two views are possible and if an appellant entertains a belief that he is not liable to pay duty or tax, intention to evade duty, suppression/ mis-declaration cannot be attributed and therefore, extended period of limitation for demanding duty/ tax cannot be invoked. Therefore, even if our finding on classification aspect turns out to be incorrect, extended period of limitation could not have been invoked. It is a settled law that object and content of the contracts cannot be determined and decided by looking at one paragraph or one clause but the whole contract has to be seen as a whole and considered.



Penalty u/s 78 - waiver of penalty u/s 80 - appellant submitted that it was not interested in entering into litigation and believed in paying the taxes. - It was submitted that even though they believed that they had a case for nonpayment of tax prior to 16.5.2008, to avoid litigation they had paid the entire amount of service tax due with interest - held that:- provisions of Section 80 are required to be invoked for waiving penalty imposed under Section 78 of the Finance Act, 1994 Once the penalty is waived under Section 78 of Finance Act, 1994, the question that will remain is penalty under Section 76 or 77. As regards penalty under Section 76, M/s. Atwood get protection from section 73 (3) of Finance Act, 1994 (Emphasis Supplied)

➤ That the Appellant hereby submits that the issue under dispute is covered by period of limitation and the case does not hold on merits as well; and thereby the tax demand along with interest and penalties need to be dropped.

5. In view of the above the appellant have prayed that i) the impugned order confirming the service tax demand passed by Ld. Dy Commissioner be set aside with consequential relief and ii) grant such other and further relief as may be deemed fit and proper in the facts and circumstances of the case.

6. Personal Hearing in the case was held on 09.04.2024. Shri Mukesh OD appeared for PH on behalf of the appellant. He reiterated the contents of the written submission. Further he requested for one day time to make additional submission of documents such as ITR etc.

7. The Additional submissions were made available by the appellant on 12.04.2024 wherein the copies of the following documents were made available:

- i) Copy of Profit & Loss Account for the F.Y. 2015-16 & 2016-17,
- ii) Ledger account of commission income for F.Y 2015-16,
- iii) Copy of Form 26AS for the F.Y.2014-15, 2015-16 & 2016-17,
- iv) Copy of Sales Bill of sale of parts for the F.Y. 2015-16,
- vi) Copy of ITR for the FY. 2014-15, 2015-16 & 2016-17.

8. Vide the additional submission, the appellant have, besides submitting the followings, have re-iterated the contents of submissions made at the time of personal hearing:

➤ That the That appellant has total turnover of Rs. 10,18,820/- during the FY 2015-16 and out of the same, Turnover of Sale of Service is of Rs.



9,33,320/- and Turnover of Sale of Parts is of Rs. 85,500/- in FY 2015-16. The appellant has total turnover of Rs. 10,18,820/- in books of account and as declared in the Income Tax Return filed for FY 2015-16 relevant to A.Y. 2016-17.

- That out of the total turnover of Rs. 10,18,820/-, Turnover of Commission Service is of Rs. 9,33,320/- only during the FY 2015-16.
- That the appellant has total turnover of Rs. 10,08,638/- during the FY 2016-17 and out of the same, Turnover of Sale of Service is of Rs. 9,84,988/- and Turnover of Sale of Parts is of Rs. 23,650/- in FY 2016-17. The appellant has total turnover of Rs. 10,08,638/- in books of account and as declared in the Income Tax Return filed for FY 2016-17 relevant to A.Y. 2017-18.

9. 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. 2,99,024/- confirmed vide the impugned order alongwith interest and penalties is legal and proper or otherwise. The demand pertains to the period F.Y. 2015-16 & 2016-17.

10. I find that the appellant having PAN No. AKQPS4089P, during the financial year 2015-16 and 2016-17, have 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. 2,99,024/- has been calculated on the basis of value of Sales of Services or total value of TDS for the financial year 2015-16 & 2016-17. 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.

11. I find that the main contention of the appellant is that since they being provider of the commission service and Trading of Parts of Machinery during the period under consideration and out of the total turnover arrived on the basis of data provided by the Income tax department, the Sale of service portion does not exceed the threshold limit of Rs. 10 Lakhs, their income is not liable to tax. Further they

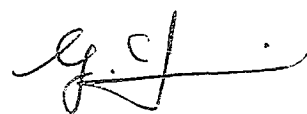


have also submitted the copies of ITR, 26AS, ledger account of commission income earned etc. for the relevant period. I find that the appellant were given enough opportunity of PH in adherence to the Nature justice however the same were not attended by the applicant, resulting into the issuance of Ex-parte order. I find that the documents/submissions etc. as provided here were also not made available to the adjudicating authority before the issuance of impugned order. To this respect, 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 rightly observed by the adjudicating authority in light of legal veracity and documentary authenticity before reaching to any decision

12. In view of the facts mentioned at Para-11 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.

13. अपीलकर्ताद्वारा 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: 30th April, 2024

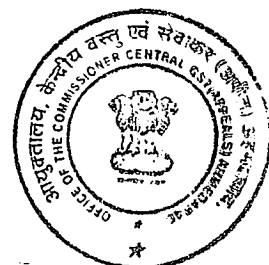
सत्यापित /Attested:



(मोहित कुमार)

अधीक्षक(अपील्स)

केंद्रीय जीएसटी, अहमदाबाद



By REGD/SPEED POST A/D

To,

M/s Bhavikumar Rashiklal Shukla,
situated at 9, Kundan Tenements,
Parts-1, Nr. Tulshi Party Plot,
Ahmedabad.

Copy to :

1. The Principal Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST and Central Excise, Ahmedabad South
3. The Deputy/Asstt. Commissioner(Technical), Central GST, Ahmedabad South.
4. The Superintendent (Systems), CGST, Appeals, Ahmedabad, for publication of OIA on website
5. Guard file
6. PA File



