



सत्यमेव जयते

आयुक्त (अपील) का कार्यालय,
Office of the Commissioner (Appeal),
केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
07926305065- टेलिफैक्स 07926305136



DIN: 20230864SW0000888AA7

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/1529/2023-APPEAL/11613
- ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-78/2023-24
दिनांक Date : 18-08-2023 जारी करने की तारीख Date of Issue 21.08.2023
आयुक्त (अपील) द्वारा पारित
Passed by Shri Shiv Pratap Singh, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. GST-06/D-VI/O&A/358/Preyash/AM/2022-23
दिनांक: 02.12.2022, issued by The Assistant Commissioner, CGST, Division-VI,
Ahmedabad North
- घ अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant

M/s. Preyash Shah HUF, 85 Aarohi Residency, B/H Bopal 444, SP Ring
Road, South Bopal, Ahmedabad, Gujarat-380058

2. Respondent

The Deputy/Assistant Commissioner, CGST, Division-VI, Ahmedabad
North, 7th Floor, B. D Patel House, Naranpura, Ahmedabad-380014

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 :

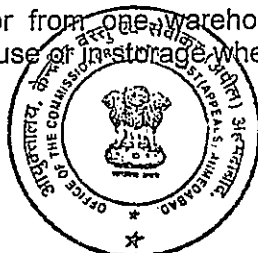
भारत सरकार का पुनरीक्षण आवेदन :
Revision application to Government of India :

(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 हानि कारखाने 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 of 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 हों।

(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 भीतर मूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ. का मुख्यशीर्ष 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 हो तो 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 सेवाकर 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 शुल्क अधिनियम 1970 यथा संशोधित की अनुसूचि-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर रु.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.

- (7) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट), के प्रति अपील के मामले में कर्तव्य मांग (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 सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded) -

- (i) (Section) खंड 11D के तहत निर्धारित राशि;
- (ii) लिया गलत सेनवैट क्रेडिट की राशि;
- (iii) 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

M/s. Preyash Shah HUF, 85 Aarohi Residency, B/h Bopal 444, S.P. Ring Road, South Bopal, Ahmedabad-380058 (hereinafter referred to as '*the appellant*') have filed the present appeal against the Order-in-Original No. GST-06/D-VI/O&A/358/Preyash/AM/2022-23 dated 21.03.2022, (in short '*impugned order*') passed by the Assistant Commissioner, Central GST, Division-VI, Ahmedabad North Commissionerate (hereinafter referred to as '*the adjudicating authority*'). The appellant are holding PAN No. AAKHP7607J).

2. The facts of the case, in brief, are that based on the data received from the Central Board of Direct Taxes (CBDT) for the F.Y. 2014-15, it was noticed that the appellant had earned substantial income by providing taxable services. On the income 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)" of the Income Tax Act, 1961, no tax was paid. Letters were, therefore, issued to the appellant to explain the reasons for non-payment of tax and to provide certified documentary evidences for the F.Y. 2014-15. The appellant neither provided any documents nor submitted any reply justifying the non-payment of service tax on such receipts.

Table-A

F.Y.	Value as per ITR	Service Tax rate	Service Tax Payable
2014-2015	10,74,390/-	12.36%	1,32,794/-

2.1 A Show Cause Notices (SCN) dated 28.09.2020 was issued to the appellant proposing recovery of service tax of Rs.1,32,794/- along with interest, on the income received during the F.Y. 2014-15, under Section 73(1) and Section 75 of the Finance Act, 1994. Imposition of penalties under Section 77 (1) and under Section 78 of the Finance Act, 1994 were proposed. Late fee was also proposed under Section 70 of the F.A. 1994.

3. The SCN was adjudicated vide the impugned order wherein the total service tax demand of Rs.1,32,794/- was confirmed alongwith interest. Penalty of 10,000/- was imposed under Section 77(1). Penalty of Rs.1,32,794/- was also imposed under Section 78 of the Finance Act. Penalty of Rs.40,000/- for late filing of return under Section 70 was also imposed.

4. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal alongwith condonation of delay, on the grounds elaborated below:-

- They deny to accept the fact that they were duly issued the inquiry letter and the SCN by the department as the same was never received. Therefore, based on the above fact the Order in Original issued itself is not acceptable and should be quashed immediately.



- No investigation done by the department and OIO has been passed based on the SCN which is issued merely based on data of Income Tax Department. It is not necessary that the income shown in the Income Tax return is subject to service tax because such income might be exempted from payment of service tax. Thus the OIO and SCN are cryptic, vague and prejudice, hence needs to be set aside.
- As per ITR for F.Y. 2013-14, the value of taxable service provided amounts to Rs.9,54,500/- which is less than the basic exemption limit of Rs.10 lakhs. Copy of ITR for the F.Y. 2013-14 is submitted to substantiate the fact that the income for FY 2013-14 was below the threshold limit of 10 lacs is submitted. So, the appellant has not taken the Service tax registration as small service providers have been given relaxation through Notification No. 33/2012 (Service tax) dated 20th June, 2012.
- As it has been stated in OIO as well as in evidences that our income for 2014-15 is Rs.10,74,390/- hence after claiming basic exemption limit of Rs. 10 Lacs the taxable income comes to Rs.74,390/-. As they have not collected service tax from the customer, they claim they are eligible for cum tax benefit. Hence, the net taxable income comes to Rs.66,206/- (Rs. 74,390/112.36*12.36) and based on that service tax @12.36% on Rs.66,206/- comes to Rs.8,183/which they have paid through DRC-03 (ARN) - AD2411220048361 dated 14.11.2022 (CGST Rs. 8183/- + Interest of Rs.8135/- + Penalty of Rs. 2046). The DRC-03 is attached as proof.
- Demand is barred by limitation and hence extended period is not invocable. The SCN has been issued on 24.09.2020, proposing Service Tax for the F.Y 2014-15 invoking proviso to Section 73(1) of the Finance Act, 1994. As the demand for said period is time barred. The OIO deserves to be set aside and quashed.
- Allegation of suppression is not supported by proper evidences: In the case of **Uniworth Textiles Ltd. v. Commissioner of Central Excise, Raipur, 2013 (288) E.L.T. 161 (S.C.)**, relied upon the case of **Anand Nishikawa Co. Ltd v. Commissioner of Central Excise, Meerut, 2005 (188) E.L.T. 149 (S.)**, held that the burden of proving any form of mala fide lies on the shoulders of the one alleging it. It also held that the Act contemplates a positive action which shows a negative intention of willful default.
- The SCN has not proved the intention of evasion of service tax and has failed to justify the invocation of extended period under the proviso to Section 73(1) of the Act: Reliance placed on the following decisions: **Continental Foundation Jt. Venture v. CCE, Chandigarh-I, 2007 (216) ELT 177 (S.C.)** and **CCE, Mumbai IV v. Damnet Chemicals Pvt. Ltd., 2007 (216) E.L.T. 3 (S.C.)**.
- It is submitted that the interest under the provisions of Section 75 of the Act is not recoverable since the demand of Service Tax itself is not payable. The Appellant further relies on the case of **Pratibha Processors v. Union of India [1996 (88) ELT 12 (SC)]**.



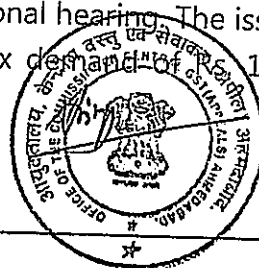
- For imposition of penalty under this Section, all the ingredients of invocation of extended period are required. It is seen that the aforesaid penalty is leviable only in cases of fraud, suppression of facts, wilful mis-statement, etc. with an intention to evade service tax. Thus, penalty under Section 78 of the Act is proposed only when an assessee commits any positive act for evading service tax. Mere failure to disclose or declare would not amount to 'suppression'.
- Penalty invoked under Section 70(1), 77(1)(a) and 78(1) and interest under Section 75 of the Act against the appellant vide impugned OIO also needs to be set aside.

4.1 On going through the appeal memorandum, it is noticed that the impugned order was issued on 02.12.2022 and the same was received by the appellant on 12.12.2022. However, the present appeal, in terms of Section 85 of the Finance Act, 1994, was filed on 23.02.2023 i.e. after a delay of 11 days from the last date of filing appeal. Therefore, the appellant have filed a Miscellaneous Application seeking condonation of delay citing the reasons that the Appellant was not able to understand the legal background of the OIO. The Appellant received such kind of legal document for the first time during his entire course of business and therefore he took some time to understand the matter and henceforth, the Appellant was in search of legal counsel which caused the delay. They therefore requested to condone the delay which was within the condonable period.

5. Personal hearing in the matter was held on 28.07.2023. Shri Nitesh Jain, Chartered Accountant, appeared on behalf of the appellant. He reiterated the submissions made in the Miscellaneous Application seeking condonation of delay and the submissions made in the Appeal Memorandum. He submitted that the appellant was eligible for threshold exemption and liability thereafter, was fully discharged with applicable interest and penalty, after the show cause, but before issuing the impugned order, which has not been taken into account by the adjudicating authority. Copy of Challan and the submission through email is attached. If the same is considered, the liability of the appellant is nil. Therefore, he requested to set-aside the impugned order.

6. Before taking up the issue on merits, I will first decide the Miscellaneous Application filed seeking condonation of delay. As per Section 85 of the Finance Act, 1994, an appeal should be filed within a period of 2 months from the date of receipt of the decision or order passed by the adjudicating authority. Under the proviso appended to sub-section (3A) of Section 85 of the Act, the Commissioner (Appeals) is empowered to condone the delay or to allow the filing of an appeal within a further period of one month thereafter if, he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the period of two months. Considering the cause of delay as genuine, I condone the delay of 11 days and take up the appeal for decision on merits.

7. I have carefully gone through the facts of the case, the impugned order passed by the adjudicating authority, submissions made by the appellant in the appeal memorandum as well as those made during personal hearing. The issue to be decided in the present case is as to whether the service tax demand of Rs. 1,32,794/- alongwith



interest and penalties, confirmed in the impugned order passed by the adjudicating authority, in the facts and circumstances of the case, is legal and proper or otherwise.

The demand pertains to the period F.Y. 2014-2015.

8. It is observed that the entire demand has been raised in the SCN based on the income data shared by the CBDT and on the differential income on which no service tax was paid by the appellant. The appellant before the adjudicating authority has stated that they are providing professional service by way of doing accounting work and installation of tally software. They claim that they have not obtained registration as their taxable income during the F.Y. 2013-14 was Rs.9,54,500/- which is less than the threshold limit exemption of Rs.10 lakhs hence they are exempted from the payment of tax during the F.Y. 2014-15. I have gone through the ITR filed for the A.Y -2014-15, wherein the income from Sale of Services for the F.Y. 2013-14 is shown as Rs.9,54,500/-. As the taxable income during the F.Y. 2013-14 is below the threshold limit of Rs.10-lakhs, I find that the appellant is eligible for the exemption extended under Notification No.33/2012-ST dated 20.06.2012. However, I find that the said notification provides exemption to the taxable services of aggregate value not exceeding ten lakh rupees in any financial year from the whole of the service tax leviable thereon under Section 66B of the said Finance Act. In the F.Y. 2014-15, the aggregate value of taxable services rendered by the appellant is Rs.10,74,390/- therefore the appellant shall be eligible for exemption only upto Rs.10 Lacs. They shall have to pay service tax on the taxable value of Rs.74,390/.

8.1. The appellant further claim that they are also eligible for the cum tax benefit as they have not collected any tax from their customers. It is observed that Hon'ble Tribunal in the case of *Commissioner v. Advantage Media Consultant [2008 (10) S.T.R. 449 (Tri.-Kol.)]* has held that Service tax being an indirect tax, was borne by consumer of goods/services and the same was collected by assessee and remitted to government and total receipts for rendering services should be treated as inclusive of Service tax due to be paid by ultimate customer unless Service tax was paid separately by customer. This decision has been maintained by the Apex Court as reported in 2009 (14) S.T.R. J49 (S.C.). There are endless quasi judicial and judicial decisions on this issue hence, I find that this benefit is required to be extended to the appellant and accordingly the tax liability shall be as per the table below:

Tax after granting Cum Tax Benefit

F.Y.	Taxable Value	Service tax rate	Taxable Value (Gross Value*100/112.36%)	S.Tax Payable
1	2	3	4	5
2014-15	74,390	12.36%	66,207	8,183/-

9. As per the discussion held above, I find that the demand of Rs.8,183/- is sustainable on merits. When the demand sustains there is no escape from interest, the same is therefore recoverable with applicable rate of interest.



10. I find that the imposition of penalty under Section 78 is also justifiable as it provides penalty for suppressing the value of taxable services. The appellant have already paid S.tax of Rs.8,183/- + Interest of Rs. 8,135/-+ Penalty of Rs.2,046/-) vide DRC-03 (ARN) - AD2411220048361 dated 14.11.2022 prior to impugned order dated 02.12.2022, I, therefore, find that they are eligible for reduced penalty under section 78(1) of the Finance Act, 1994. I, therefore, uphold the penalty to the extent of Rs.2,046/- only.

11. As regards the imposition of penalty under Section 77 (1) is concerned; I find that the same is also imposable. However, considering the reduction in tax liability, I reduce the penalty imposed under Section 77(1) of the Finance Act, 1994 from Rs.10,000/- to Rs.1,000/-. I however, uphold the late fees imposed under Section 70 for non-filing of ST-3 Returns during the disputed period.

12. In view of the above discussion and findings, I uphold the impugned order confirming the service tax demand to the extent of Rs.8,183/- alongwith interest and penalties and appropriate the same as the amount is already paid by the appellant. The appellant is required to pay the late fees and the penalty of Rs.1000/- under section 77(1) of the Finance Act.

13. 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.

Attested

Rekha Nair

(Rekha A. Nair)
Superintendent (Appeals)
CGST, Ahmedabad

By RPAD/SPEED POST

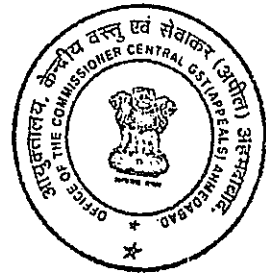
To,
M/s. Preyash Shah HUF,
85 Aarohi Residency,
B/h Bopal 444, S.P. Ring Road, South Bopal,
Ahmedabad-380058

The Assistant Commissioner
CGST, Division-VI,
Ahmedabad North

Copy to:

1. The Principal Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad North.
3. The Assistant Commissioner (H.Q. System), CGST, Ahmedabad North.
(For uploading the OIA)
4. Guard File.

Shiv Pratap Singh
(शिव प्रताप सिंह)
आयुक्त (अपील्स)
Date:



Appellant

Respondent

