



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- टैलेफैक्स 07926305136



DIN: 20230964SW0000818439

स्पीड पोस्ट

क फाइल संख्या : File No : GAPPL/COM/STP/1506/2023-APPEAL /6516

ख अपील आदेश संख्या Order-In-Appeal Nos. AHM-EXCUS-002-APP-110/2023-24  
दिनांक Date : 25-09-2023 जारी करने की तारीख Date of Issue 26.09.2023

आयुक्त (अपील) द्वारा पारित  
Passed by Shri Shiv Pratap Singh, Commissioner (Appeals)

ग Arising out of Order-in-Original No. CGST/WT07/HG/671/2022-23 दिनांक:12.12.2022 ,  
issued by The Assistant Commissioner, CGST Division-VII, Ahmedabad North

घ अपीलकर्ता का नाम एवं पता Name & Address

1. Appellant  
Ravikumar Rameshbhai Patel,4/109, EWS, Aawas Yojana,Durga School,  
Chandlodiya,Ahmedabad - 382481

2. Respondent  
The Assistant Commissioner, CGST Division-VII, Ahmedabad North,4th Floor,  
Shajanand Arcade, Nr. Helmet Circle, Memnagar, Ahmedabad-380052

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथार्थिथि 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 अतल 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, 4<sup>th</sup> 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 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 गान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित दो रागय 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 (रिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में 2<sup>nd</sup> माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद -380004
- (a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup> 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 Appellate 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 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 (रिस्ट्रेट), 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.

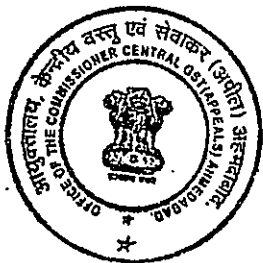
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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. Ravikumar Rameshbhai Patel, 4/109, EWS, Aawas Yojana, Chandoliya, Durga School, Ahmedabad -382481 (hereinafter referred to as '*the appellant*') have filed the present appeal against the Order-in-Original No. CGST/WT-7/HG/671/2022-23 dated 12.12.2022, (in short '*impugned order*') passed by the Assistant Commissioner, Central GST, Division-VII, Ahmedabad North (hereinafter referred to as '*the adjudicating authority*'). The appellant were engaged in providing taxable service without obtaining registration.

2. The facts of the case, in brief, are that on the basis of the data received from the Central Board of Direct Taxes (CBDT) for the F.Y. 2015-16 & 2016-17, it was noticed that the appellant in the ITR/Form-26 AS has shown income from sale of service on which service tax was not discharged. Letters were, therefore, issued to the appellant to explain the reasons for non-payment of tax and to provide certified documentary evidences for said period. The appellant neither provided any documents nor submitted any reply justifying the non-payment of service tax on such receipts. The detail of the income is as under;

**Table-A**

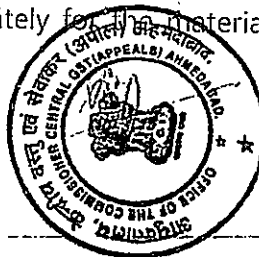
F.Y.	Value as per ITR/Form-26AS	Service tax rate	Service Tax liability
2015-16	11,30,996/-	14.5%	1,63,994/-
2016-17	13,81,194/-	15%	2,07,179/-
		TOTAL	3,71,173/-

2.1 A Show Cause Notice (SCN) No. CGST/A'bad North/Div-VII/ AR-IV/TPD/Unreg/2015-16/29/2020 dated 23.12.2020 was, therefore, issued to the appellant proposing recovery of service tax amount of Rs.3,71,173/- along with interest under Section 73(1) and Section 75 of the Finance Act, 1994, respectively. Imposition of penalties under Section 77(1)(a) & 77(1)(c), 77(2) and Section 78 of the Finance Act, 1994 were also proposed.

2.2 The said SCN was adjudicated vide the impugned order, wherein the service tax demand of Rs.3,71,173/- was confirmed alongwith interest. Penalty of Rs.3,000/- each under Section 77(1)(a), 77(1)(c) and Section 77(2) was imposed. Penalty of Rs.3,71,173/- was also imposed under Section 78 of the F.A., 1994.

3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant preferred the present appeal on the grounds elaborated below:-

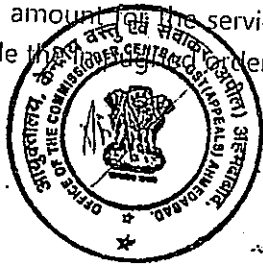
- The appellant having PAN BHAPP0329R and TRN No Registration Number AALHS5968LSE001 is engaged in the activity of supply of Electric Material and Electric material fitting i.e. works contact service with respect of electric work. Appellant was purchasing all required material on behalf of his customers which was used in electric fitting of all his customers. And at time of raising invoice to customers, appellant has charged separately for the material purchased for the customer and for the fitting he did.



- As per the profit and loss accounts, turnover with regards to sale of material was of Rs. 5,05,140/- and Rs. 5,49,265/- respectively for F.Y. 2015-16 and F.Y. 2016-17 and turnover/gross value of service was of Rs. 6,25,856/- and Rs. 8,31,929/- respectively for F.Y. 2015-16 and F.Y. 2016-17. However, without considering appellant's above referred submission adjudicating officer has taken gross value of taxable service provided for F.Y. 2015-16 and F.Y. 2016-17 as under.

F.Y.	Gross Value of Material Sold	Gross Value of Service Provided	Total Turnover
2015-16	5,05,140/-	6,25,856/-	11,30,996/-
2016-17	5,49,265/-	8,31,929/-	13,81,194/-

- Thus, the officer has taken total turnover i.e. sum total of value of material and value of service provided to arrive value of taxable service provided and service tax liabilities thereon for F.Y. 2015-16 and 2016-17. Thus, while arriving taxable value of service provided, the value of material was not excluded as per sub-rule (i) of rule 2A, "determination of value of service portion in execution of a work contact".
- Further the appellant had never crossed basic threshold limit of Rs. 10,00,000/- as per notification no.33/2012-ST dated 20-06-2012 and therefore appellant was never liable to get registered himself under service tax and discharge service tax liability.
- The adjudicating officer also erred in law by invoking extended period since proviso to section 73(1) of Finance Act, 1994 could be invoked when there was situation of fraud or collusion or willful mis-statement or suppression of fact or contravention of any provision of the act and rule made there under with intent of evade payment of service tax. Since the taxable value of service provided was never exceed threshold limit of Rs.10,00,000/- and thus there was no intention on part of your appellant to evade service tax payment with mens-rea.
- The adjudicating authority also erred by imposing penalty 78(1) of F.A., 1994 since there was no situation of fraud or collusion or willful mis-statement or suppression of fact or contravention of any provision of the act and rule made there under with intent of evade payment of service tax. Non-payment of service tax was because of SSI exemption available to the appellant.
5. Personal hearing in the matter was held on 14.08.2023. Shri Nirav Patel, Chartered Accountant, appeared on behalf of the appellant. He reiterated the submissions made in the appeal and also submitted addition written submission. He submitted that the appellant is an electrician and is providing electrician services alongwith supply of electrical materials. If the value of material is excluded, the remaining amount for the service portion is below Rs.10 lakhs. He therefore requested to set-aside the order.



6. I have carefully gone through the facts of the case, the impugned order passed by the adjudicating authority, submissions made in the appeal memorandum, additional submission as well as the submissions made at the time of personal hearing. The issue to be decided in the present case is as to whether the service tax demand of Rs.3,71,173/- confirmed alongwith interest and penalties 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. 2015-16 & F.Y.2016-17.

6.1 It is observed that the entire demand has been raised in the SCN based on the income data shared by the CBDT on which no service tax was paid by the appellant. As the appellant did not submit any documentary evidence the adjudicating authority, confirmed the demand. However, the appellant before the appellant authority has submitted the invoices/estimate raised for the period under consideration. It is observed that the appellant apart from the service charge have also issued separate invoice for material used for electrical work carried out for different clients. The charges for the material are collected separately from the customer.

6.2 In terms of Clause (54) of Section 65B, the term Works Contract is defined as;

*(54) "works contract" means a contract wherein transfer of property in goods involved in the execution of such contract is leviable to tax as sale of goods and such contract is for the purpose of carrying out construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, alteration of any movable or immovable property or for carrying out any other similar activity or a part thereof in relation to such property;*

The works contract includes transfer of property in goods in the execution of such contract on which sales tax /VAT is leviable. The appellant claim that they are engaged in providing electrical fitting services which is covered under 'works contract' and therefore the value shall be determined in terms of Rule 2A (i) of the Service Tax (Determination Of Value) Rules, 2006.

6.4 Relevant Rule 2A is reproduced below:-

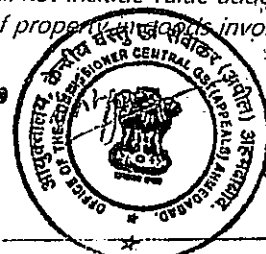
*RULE [2A. Determination of value of service portion in the execution of a works contract. — Subject to the provisions of section 67, the value of service portion in the execution of a works contract, referred to in clause (h) of section 66E of the Act, shall be determined in the following manner, namely :-*

*(i) Value of service portion in the execution of a works contract shall be equivalent to the gross amount charged for the works contract less the value of property in goods [or in goods and land or undivided share of land, as the case may be] transferred in the execution of the said works contract.*

*Explanation. - For the purposes of this clause,-*

*(a) gross amount charged for the works contract shall not include value added tax or sales tax, as the case may be, paid or payable, if any, on transfer of property in goods involved in the execution of the said works contract;*

*(b) value of works contract service shall include, -*



- (i) labour charges for execution of the works;
- (ii) amount paid to a sub-contractor for labour and services;
- (iii) charges for planning, designing and architect's fees;
- (iv) charges for obtaining on hire or otherwise, machinery and tools used for the execution of the works contract;
- (v) cost of consumables such as water, electricity, fuel used in the execution of the works contract;
- (vi) cost of establishment of the contractor relating to supply of labour and services;
- (vii) other similar expenses relating to supply of labour and services; and
- (viii) profit earned by the service provider relating to supply of labour and services;

(c) where value added tax or sales tax has been paid or payable on the actual value of property in goods transferred in the execution of the works contract, then, such value adopted for the purposes of payment of value added tax or sales tax, shall be taken as the value of property in goods transferred in the execution of the said works contract for determination of the value of service portion in the execution of works contract under this clause;

(ii) Where the value has not been determined under clause (i), the person liable to pay tax on the service portion involved in the execution of the works contract shall determine the service tax payable in the following manner, namely:-

(A) in case of works contracts entered into for execution of original works, service tax shall be payable on forty per cent of the total amount charged for the works contract;

(B) in case of works contract entered into for maintenance or repair or reconditioning or restoration or servicing of any goods, service tax shall be payable on seventy per cent of the total amount charged for the works contract;

(C) in case of other works contracts, not covered under sub-clauses (A) and (B), including maintenance, repair, completion and finishing services such as glazing, plastering, floor and wall tiling, installation of electrical fittings of an immovable property, service tax shall be payable on sixty per cent. of the total amount charged for the works contract;

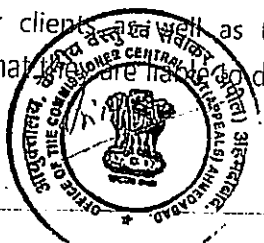
XXXX

(b) "total amount" means the sum total of the gross amount charged for the works contract and the fair market value of all goods and services supplied in or in relation to the execution of the works contract, whether or not supplied under the same contract or any other contract, after deducting-

- (i) the amount charged for such goods or services, if any; and
- (ii) the value added tax or sales tax, if any, levied thereon.

Provided that the fair market value of goods and services so supplied may be determined in accordance with the generally accepted accounting principles.

6.5 In the present case the appellant was raising a single bill and was charging labour charges and the goods /material purchased for carrying out the works contract which was transferred to clients. The value of such materials transferred in execution of works contract shall not be included in the gross value. Thus, in terms of Rule 2A(i), the value of service portion in the execution of a works contract shall be equivalent to the gross amount charged for the works contract less the value of property in goods [or in goods and land or undivided share of land, as the case may be] transferred in the execution of the said works contract. The gross amount charged for the works contract shall not include value added tax or sales tax, as the case may be, paid or payable, if any, on transfer of property in goods involved in the execution of the said works contract. The appellant in the instant case have collected charges for the material purchased and transferred to their clients, as well as the labour charges for the electrical fittings. Accordingly, I find that they are liable to discharge service tax only on the labour charges



excluding the cost of material transferred in execution of such contract. The tax liability is calculated as under;

F.Y.	Gross Value of Material Sold	Gross Value of Service Provided	Total Turnover	Taxable Value	Service Tax rate	Service Tax payable
2015-16	5,05,140	6,25,856	11,30,996	6,25,856	14.5%	90,749
2016-17	5,49,265	8,31,929	13,81,194	8,31,929	15%	1,24,789
					TOTAL	2,15,538

7. Further, the appellant have claimed that after excluding the material cost the service value is below Rs.10 lacs hence eligible for threshold limit exemption. I find that Notification No.33/2012-ST dated 20.06.2012, exempts 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. Further, this exemption shall apply where the aggregate value of taxable services rendered by a provider of taxable service from one or more premises, does not exceed ten lakh rupees in the preceding financial year. The appellant have submitted the balance sheet for the F.Y. 2014-15, wherein the gross receipts from sale of service is shown as Rs.3,22,618/-, which I find is below the threshold limit. Therefore, the appellant shall be eligible for above exemption for the F.Y. 2015-16. Further in the F.Y. 2015-16 & F.Y. 2016-17 also, the value of taxable service is below the threshold limit of Rs.10 lakhs. Thus, I find that the appellant is not liable to pay service tax for the F.Y. 2015-16 & F.Y. 2016-17, as they are eligible for the threshold limit exemption prescribed in the above notification.

8. When the demand does not sustain, question of interest and penalties does not arise. Accordingly, I find that the impugned order confirming the service tax demand of Rs.3,71,173/- alongwith interest and penalties is not sustainable on merits.

9. In view of the above discussion, I set-aside the impugned order and allow the appeal of the appellant.

10. 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.

(शिव प्रताप सिंह)  
आयुक्त (अपील्स)

Date: 25.9.2023

Attested

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





By RPAD/SPEED POST

To,  
M/s. Ravikumar Rameshbhai Patel,  
4/109, EWS, Aawas Yojana,  
Chandoliya, Durga School,  
Ahmedabad -382481

Appellant

The Assistant Commissioner  
CGST, Division-VII,  
Ahmedabad North

Respondent

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.



