

<p>T017_आयुक्त का कार्यालय, केंद्रीय जी. एस. टी. एवं केंद्रीय उत्पाद शुल्क, अहमदाबाद - उत्तर, कस्टम हाँउस, प्रथम तल, नवरंगपुरा, अहमदाबाद- 380009</p>		 <p>OFFICE OF COMMISSIONER CENTRAL GST & CENTRAL EXCISE, AHMEDABAD- NORTH CUSTOM HOUSE, 1ST FLOOR, NAVRANGPURA, AHMEDABAD-380009</p>
<p>फ़ोन नंबर./ PHONE No.: 079-27544557</p>	<p>फैक्स/ FAX : 079-27544463</p>	<p>E-mail:- oaahmedabad2@gmail.com</p>

निबन्धित पावती डाक द्वारा/By R.P.A.D

DIN: 20240264WT0000077933

फा.सं./F.No. V.48/15-252/OA/2021

आदेश की तारीख/Date of Order :- 09.02.2024

जारी करने की तारीख/Date of Issue :- 09.02.2024

द्वारा पारित/Passed by:-

लोकेश डामोर /Lokesh Damor

अपर आयुक्त / Additional Commissioner

मूल आदेश संख्या / Order-In-Original No. 76/ADC/LD/2023-24

जिस व्यक्ति(यों) को यह प्रति भेजी जाती है, उसके/उनके निजी प्रयोग के लिए मुफ्त प्रदान की जाती है।

This copy is granted free of charge for private use of the person(s) to whom it is sent.

इस आदेश से असन्तुष्ट कोई भी व्यक्ति इस आदेश के विरुद्ध अपील, इसकी प्राप्ति से 60 (साठ) दिन के अन्दर आयुक्त (अपील), केन्द्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क, केन्द्रीय उत्पाद शुल्क भवन, अंबावाड़ी, अहमदाबाद - 380015 को प्रारूप संख्या एस टी -४ (ST-4) में दाखिल कर सकता है। इस अपील पर रु. 5.00 (पांच रुपये) का न्यायालय शुल्क टिकट लगा होना चाहिए।

Any person deeming himself aggrieved by this order may appeal against this order in form EA-1 to the Commissioner (Appeals), Central GST & Central Excise, Central Excise Building, Ambawadi, Ahmedabad-380015 within sixty days from the date of its communication. The appeal should bear a court fee stamp of Rs. 5.00 only.

इस आदेश के विरुद्ध अपील करने के लिए आयुक्त (अपील) के समक्ष नियमानुसार पूर्व जमा के धनराशी का प्रमाण देना आवश्यक है ।

An appeal against this order shall lie before the Commissioner (Appeal) on giving proof of payment of pre deposit as per rules.

उक्त अपील, अपीलकर्ता द्वारा प्रारूप संख्या एस टी -४ (ST-4) में दो प्रतियों में दाखिल की जानी चाहिए। उस पर केन्द्रीय उत्पाद शुल्क (अपील) नियमावली 2001 के नियम 3 के प्रावधानों के अनुसार हस्ताक्षर किए जाने चाहिए। उक्त अपील के साथ निम्नलिखित दस्तावेज संलग्न किए जाएं।

(1) उक्त अपील की प्रति।

(2) निर्णय की प्रतियाँ अथवा जिस आदेश के विरुद्ध अपील की गई है, उनमें से कम से कम एक प्रमाणित प्रति हो, या दूसरे आदेश की प्रति जिस पर रु.5.00 (पांच रुपये) का न्यायालय शुल्क टिकट लगा होना चाहिए।

The appeal should be filed in form एस टी -४ (ST-4) in duplicate. It should be signed by the appellant in accordance with the provisions of Rule 3 of Central Excise (Appeals) Rules, 2001. It should be accompanied with the following:

(1) Copy of accompanied Appeal.

(2) Copies of the decision or, one of which at least shall be certified copy, the order Appealed against OR the other order which must bear a court fee stamp of Rs.5.00.

विषय:- कारण बताओ सूचना / Proceeding initiated against Show Cause Notice F. No. GADT/TECH/SCN/CE/2/2021-TECH and LEGAL-O/O COMMR-CGST-ADT-AHMEDABAD dated 13.04.2021 issued to M/s. Big Box Containers Pvt. Ltd., Survey No. 881/1, Opposite Gallops SEZ, Near Hotel Kankavati, Village: Rajoda, Sarkhej-Bavla Road, Ahmedabad - 382220.

BRIEF FACTS OF THE CASE

M/s Big Box Containers Pvt Ltd, Survey No 881/1, Opposite Gallops SEZ, Near Hotel Kankavati, Village: Rajoda, Sarkhej-Bavla Road, Ahmedabad 382 220 (hereinafter referred to as the 'assessee' for the sake of brevity) is engaged in the manufacture of corrugated boxes and sheets. The assessee has a Central Excise Registration No AADCB7995BEM001 and GSTIN No.-24AADCB7995B1ZO. The audit of the assessee was carried out for the period from April 2016 to June 2017 and the details of the unsettled objections are as follows:

2. Revenue Para No 1- Wrong availment/utilization of Cenvat Credit:-

The assessee during the audit period availed and utilized Cenvat Credit on the basis of invoices which were destroyed in a fire accident occurred on 30.04.2019. However, in the Panchnama drawn on 30.04.2019, by the Police Officer of Bavla Police Station, there was no mention of loss of documents. Thus, the Panchnama would not become an evidence for the loss of the invoice. It, therefore, appeared that the Cenvat credit amounting to Rs. 1,42,25,216/-, availed during April, 2016 to June, 2017, was in contravention to the provisions of Rule 9(1) read with Rule 9(5) and Rule 9(6) of the CCR, 2014.

3. Revenue Para No 2: Short payment of Central Excise duty:- On reconciliation of income shown in the P&L Account with the Sales Income shown in the ER-1 Return of the appellant for the FY.2016-17, excess income of Rs. 1,07,18,834/- was noticed in P&L Account. As the appellant had not given a plausible explanation about the differential values, it appeared that there was suppression of material with intent to evade duty. Accordingly, central excise duty of Rs. 6,43,130/- was worked out on the differential income.

4. Revenue Para No 3: Short payment of Service tax as a recipient:-

During the course of verification of records and reconciliation of service tax paid under the reverse charge mechanism (RCM) on Goods Transport Agency Services (GTA) and Legal services, it was observed that they had shown lesser value in ST3 as compared to the expenses shown in their financial records. The detailed reconciliation and the differential service tax payable is tabulated below:

		(Rs in actuals)	
Subject		2016-17	2017-18 (upto June)
GTA	Expenses as per Financial accounts	8094677	1600495
	Invoices less than >750	20968	5430
	Paid in ST-3	7941038	1561469
	Difference	132671	33596
	S.T. on difference	5970	1512
LEGAL	Expenses as per Financial accounts	10000	0
	Paid in ST-3	0	0
	Difference	10000	0
	S.T on difference	1500	0

5. The relevant text to Notfn No 30/2012-ST dated 20.6.2012, as amended is reproduced as under:

"In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), and in supersession of (i) notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 15/2012-Service Tax, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 213(E), dated the 17th March, 2012, and (ii) notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2004-Service Tax, dated the 31st December, 2004, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 849(E), dated the 31st December, 2004, except as respects things done or omitted to be done before such supersession, the Central Government hereby notifies the following taxable services and the extent of service tax payable thereon by the person liable to pay service tax for the purposes of the said sub-section, namely :—

I. The taxable services, -

(A) (ii) provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road, where the person liable to pay freight is, -

(a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);

(b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India;

(c) any co-operative society established by or under any law;

(d) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder;

(e) anybody corporate established, by or under any law; or

(f) any partnership firm whether registered or not under any law including association of persons;

(A) (iv) provided or agreed to be provided by, [(B) an individual advocate or a firm of advocates by way of support services"

(II) The extent of service tax payable thereon by the person who provides the service and any other person liable for paying service tax for the taxable services specified in paragraph I shall be as specified in the following table, namely: -

TABLE

Sl. No.	Description of a service	Percentage of service tax payable by the person providing the service	Percentage of service tax payable by the person receiving the service
2	in respect of services provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road	Nil	100%
5	in respect of services provided or agreed to be provided by individual advocate or a firm of advocates by way of legal services directly or indirectly	Nil	100%"

6. The person liable to pay service tax under the reverse charge mechanism has also been stipulated under Rule 2(1)(d) of the Service Tax Rules, 1994 ('Service Tax Rules'), which reads as under:

"[(d) "person liable for paying service tax", -

(B) in relation to service provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road, where the person liable to pay freight is,—

- (I) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);
- (II) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India;
- (III) any co-operative society established by or under any law;
- (IV) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder;
- (V) any body corporate established, by or under any law; or
- (VI) any partnership firm whether registered or not under any law including association of persons"

(D) in relation to service provided or agreed to be provided by,-

[(II) a firm of advocates or an individual advocate other than a senior advocate by way of legal services

7. It was found that in terms of the provisions of Section 68(2) of the Finance Act, 1944 ('Finance Act') read with the provisions of Rule 2(1)(d)(B) of the Service Tax Rules in respect of GTA Services and the provisions of Rule 2(1)(D)(II) of the Service Tax Rules in respect of legal services and Notfn. No 30/2012-ST dated 20.6.2012, as amended, the service recipient was liable to pay 100% of the service tax.

8. From the foregoing facts and discussions, it was seen that that the assessee have contravened the provisions of:

- Section 68(2) of the Finance Act read with Rule 6 of the Service Tax Rules as they have failed to pay service tax at the rate specified in Section 66B of the Finance Act in such manner and within such period as may be prescribed;
- Section 70 of the Finance Act read with Rule 7 of the Service Tax Rules as they have failed to assess their tax liability properly and failed to file proper returns as prescribed.

9. The assessee have not disclosed the correct value to the revenue in respect of the receipt of GTA services and legal services during the financial year 2016-17 and 2017-18 (upto June 2017). They have short paid the service tax on the GTA and legal services on RCM basis and not shown the correct details in any of the records/returns before the audit objection was detected. It, therefore, they have suppressed the value of services received with an intent to evade the payment of service tax. Accordingly, the proviso to Section 73(1) of the Finance Act is applicable for invoking the extended period of 'five years' for recovery of service tax amounting to total Rs 8,982/- (GTA services - Rs

5,970/-(2016-17) + Rs 1,512/- (2017-18(upto June 2017)) and legal services - Rs 1,500/-(2016-17)). The assessee has not paid the service tax amounting to Rs 8,982/- as discussed above and therefore, interest is to be charged and recovered from the assessee under the provisions of Section 75 of the Finance Act. The said act of not disclosing the correct value for the GTA and legal services received by them and not paying the service tax on these services on RCM basis as discussed above, the assessee has suppressed the value of services with an intention to evade the payment of service tax. It, therefore, the assessee would also be liable for penal action under the provisions of Sections 78(1) of the Finance Act. The assessee have paid the service tax amounting to Rs 8,982/- alongwith interest of Rs 5163/- and penalty of Rs 775/- on 19.3.2021 vide challan CPIN numbered 21032400355271. However, they have not provided the DRC 03 for this payment.

10. On the issue of short payment of service on GTA and Legal Services, they have stated that they have paid the service tax amounting to Rs 8,982/- alongwith interest of Rs 5871/- and penalty of Rs 775/- vide challan CPIN No 21032400355271. However, they have not provided the DRC 03 for the payment. It was also seen that the amount of penalty @ 15% for the service tax amounting to Rs 8,982/- works out to Rs 1,347/- and therefore the the payment of penalty made by them amount to Rs 775/- seems to be incorrect.

11. In view of the above, Show Cause Notice GADT/TECH/SCN/CE/2/2021-TECH and LEGAL-O/O COMMR-CGST-ADT-AHMEDABAD Dated 13.04.2021 was issued to M/s Big Box Containers Pvt Ltd, called upon to show cause as to why:

- i. wrongly availed Cenvat Credit and utilised by them amounting to Rs 1,42,25,216/- (Rupees One Crore Forty Two Lacs Twenty Five Thousand Two Hundred Sixteen only), should not be demanded and recovered from them under the provisions of Section 11A(4) of the Act read with Rule 14(1)(ii) of the Cenvat Rules;
- ii. the duty of excise amounting to Rs 6,43,130/- (Rupees Six Lacs Forty Three Thousand One Hundred Thirty only) should not be demanded and recovered from them, under the provisions of Section 11A(4) of the Act;
- iii. interest should not be charged and recovered from them, under the provisions of Section 11AA of the Act read with the provisions of Rule 14(1)(ii) of the Cenvat Rules on the proposed recovery at (i) above;
- iv. interest should not be charged and recovered from them under the provisions of Section 11AA of the Act on the proposed demand at (ii) above;
- v. penalty should not be imposed on them under the provisions of Section 11AC(1)(c) of the Act read with the provisions of Rule 15(2) of the Cenvat Rules on the demand at (i) above;
- vi. penalty should not be imposed on them under the provisions of Section 11AC(1)(c) of the Act on the demand at (ii) above;
- vii. penalty should not be imposed on them under the provisions of Rule 25 of the Rules on the proposed demand at (i) and (ii) above;

- viii. service tax should not be demanded and recovered from them amounting to Rs 7,482/- (Rupees Seven thousand four hundred eighty two only) on GTA services, under the proviso to Section 73(1) of the Finance Act;
- ix. service tax should not be demanded and recovered from them amounting to Rs 1,500/- (Rupees One thousand five hundred only) on legal services, under the proviso to Section 73(1) of the Finance Act;
- x. penalty should not be imposed on them under the provisions of Section 78(1) of the Finance Act on the demand at (viii) and (ix) above; and
- xi. interest should not be charged and recovered under the provisions of Section 75 of the Finance Act on the proposed demand at (viii) and (ix) above;

ADJUDICATION PROCEEDINGS

12. Show Cause Notice No.- GADT/TECH/SCN/CE/2/2021-TECH and LEGAL-O/O COMMR-CGST-ADT-AHMEDABAD Dated 13.04.2021 was adjudicated by the Additional Commissioner, Central GST & Central Excise, Ahmedabad North vide OIO No. 11/ADC/GB/2022-23 dated 19.05.2022 wherein the demand of CENVAT credit amount of Rs. 1,42,25,216/- was dropped. However, the Central Excise duty demand of Rs. 6,43,130/- and Service Tax demand of Rs. 7,482/- under GTA service & Service Tax demand of Rs. 1,500/- under Legal Service were confirmed alongwith interest. Penalties equivalent to confirm demands were also imposed on the appellant.

APPEAL BEFORE THE COMMISSIONER (APPEALS)

13. Aggrieved by the OIO No. 11/ADC/GB/2022-23 dated 19.05.2022 passed by the Adjudicating Authority, said noticee filed an appeal before the Commissioner (Appeals), CGST, Ahmedabad who vide OIA No.- AHM-EXCUS-002-APP-216-2022-23 dated 29.03.2023 has uphold the impugned order confirming the central excise duty demand of Rs. 6,43,130/- alongwith interest and penalties. Further, matter regarding the service tax demand of Rs. 8,982/- alongwith interest and penalty is remanded back to the adjudicating authority on following ground:-

"9. It is further observed that service tax demand of Rs. 7,482/- on GTA service and Rs. 1,500/- on Legal Service was confirmed by the adjudicating authority on the findings that the appellant have not disclosed correct value of said services in their ST-3 returns. The appellants have acknowledged the said objections and claim to have paid service tax amount of Rs. 8,982/- alongwith interest of Rs. 5,163/- and penalty of Rs. 775/- on 19.03.2021 vide Challan No.21032400355271. But the adjudicating authority observed that the appellant have not produced the DRC-03 as proof of payment, in the absence of which, their claim of having made the payment cannot be accepted. However, on going through the documents submitted alongwith the appeal memorandum, I find that the appellant have submitted the DRC-03, evidencing the payment of Rs. 15,628/- (Rs. 8982 + Rs: 5871 + Rs. 775) made against the SCN, which I find is sufficient to establish their claim of payment. Once the appellant have admitted their tax liability and requested

to conclude the proceedings, it is the duty of the adjudicating authority to get the payment of tax, interest & penalties verified by the Range Superintendent and give a finding on the plea seeking conclusion of proceedings, which was not done. I, therefore, considering the DRC-03 as an evidence of tax payment, remand the matter to the adjudicating authority to examine the correctness of payment made by the appellant and to give a finding on their plea seeking conclusion of the proceedings.:

Personal hearing and Defence reply:-

14. As per the directions given by appellate authority vide OIA No.- AHM-EXCUS-002-APP-216-2022-23 dated 29.03.2023, Personal Hearing was granted to the said noticee on 30.01.2024. Shri S.P. Dubey, authorised representative appeared on behalf of the noticee on 30.01.2024. He submitted their written submission dated 30.01.2024. He further requested to decide the matter on merits. Said noticee in their defence reply dated 30.01.2024 has submitted payment challan vide CPIN No.- 21082400467228 dated 24.08.2021 for Rs. 15,628/- and DRC-03 dated 24.08.2021 and requested to decide the matter on merit.

DISCUSSION AND FINDINGS

15. The proceedings under the provisions of the Finance Act, 1994 framed there under are saved by Section 174 of the Central Goods & Service Tax Act, 2017 and accordingly I am proceeding further.

16. In the instant case, I have carefully gone through the Show Cause Notice, reply to SCN, facts of the case on record and other submissions made by the noticee and find that appellate authority uphold the central excise duty demand of Rs. 6,43,130/- alongwith interest and penalties. However, for the service tax demand of Rs. 8,982/- alongwith interest and penalty, Commissioner (Appeals), CGST, Ahmedabad vide OIA No.- AHM-EXCUS-002-APP-216-2022-23 dated 29.03.2023 has remanded the matter to the adjudicating authority. For sake of brevity, I reproduced below para 9 of OIA No.- AHM-EXCUS-002-APP-216-2022-23 dated 29.03.2023:-

“9. It is further observed that service tax demand of Rs. 7,482/- on GTA service and Rs. 1,500/- on Legal Service was confirmed by the adjudicating authority on the findings that the appellant have not disclosed correct value of said services in their ST-3 returns. The appellants have acknowledged the said objections and claim to have paid service tax amount of Rs. 8,982/- alongwith interest of Rs. 5,163/- and penalty of Rs. 775/- on 19.03.2021 vide Challan No.21032400355271. But the adjudicating authority observed that the appellant have not produced the DRC-03 as proof of payment, in the absence of which, their claim of having made the payment cannot be accepted. However, on going through the documents submitted alongwith the appeal memorandum, I find that the appellant have submitted the DRC-03, evidencing the payment of Rs. 15,628/- (Rs. 8982 + Rs: 5871 + Rs. 775) made against the SCN, which I find is sufficient to establish their claim of payment. Once the appellant have admitted their tax liability and requested to conclude the proceedings, it is the duty of the adjudicating authority to get the payment of tax, interest & penalties verified by the Range Superintendent and give a finding on the plea seeking conclusion of proceedings, which was not done. I, therefore, considering the DRC-03 as an evidence of tax payment, remand the matter to the adjudicating authority to

examine the correctness of payment made by the appellant and to give a finding on their plea seeking conclusion of the proceedings.:

17. As per direction given by the Commissioner (Appeals), Ahmedabad in para 9 of said OIA as above, I proceed to decide the case on merits. I find that it is crystal clear that said noticee had short paid the service tax amounting to Rs 8,982/- (GTA services - Rs 5,970/-(2016-17) + Rs 1,512/- (2017-18(upto June 2017)) and legal services - Rs 1,500/-(2016-17)) on RCM basis and not shown the correct details in any of the records/returns before the audit objection was detected. It, therefore, they had suppressed the value of services received with an intent to evade the payment of service tax. Accordingly, the proviso to Section 73(1) of the Finance Act is applicable for invoking the extended period of 'five years' for recovery of service tax amounting to total Rs 8,982/- alongwith interest under the provision of Section 75 of Finance Act. Further, said action of the assessee made them liable for penal action under the provisions of Sections 78(1) of the Finance Act. I find that said noticee has also admitted/ duly acknowledged non payment of Service Tax of Rs. 8,982/- on GTA services and Legal Services under RCM. Further, Commissioner (Appeals), CGST, Ahmedabad has also confirmed the said facts.

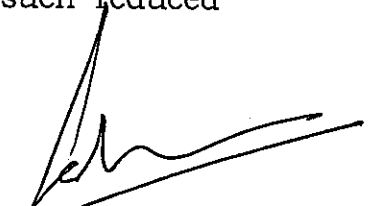
18. Further, I find that in para 9 of OIA No.- AHM-EXCUS-002-APP-216-2022-23 dated 29.03.2023 , appellate authority has observed that the said noticee has submitted the DRC-03, evidencing the payment of Rs. 15,628/- (Rs. 8982 + Rs: 5871 + Rs. 775) made against GTA services and Legal Services under RCM. Further, appellate authority directed to get the payment of tax, interest & penalties verified by the Range Superintendent and give a finding on the plea seeking conclusion of proceedings. Therefore, Copy of DRC 03 having ARN No.- AD240821015490I dated 24.08.2021 amounting to Rs. 15,628/- (Duty Rs 8,982/- interest of Rs 5871/- and penalty of Rs 775/-) submitted by the noticee has been sent for verification to the Division-V, Central GST & Excise, Ahmedabad North. In this regard, I find that the Superintendent- AR-V, Division-V, Central GST & Excise, Ahmedabad North vide letter F.N. AR-V/DIV-V/MISC/2020-21 dated 05.02.2024 has submitted that said DRC pertains to Audit Report CE/ST-893/2020-21 dated 25.02.2021 for F.Y. 2016-17 & 2017-18 (April to June 2017) and the Taxpayer has paid tax through DRC 03 AD240821015490I dated 24.08.2021 and also payment particulars have been verified and found in order.

19. In view of the above findings and verification report dated 05.02.2024 of Range Superintendent, I find that said assessee is liable to pay service tax amounting to total Rs 8,982/-(GTA Services-Rs.7,482/-+ Legal Services- Rs. 1,500/-) alongwith interest under the provision of Section 75 of Finance Act and penalty under the provision of Section 78(1) of Finance Act. Further, amount of Rs. 15,628/- (Duty Rs 8,982/- interest of Rs 5871/- and penalty of Rs 775/-) paid by said assessee vide DRC 03 dated 24.08.2021 is liable for appropriate against said demand, interest and penalty.

20. In view of the discussions and findings at above paras, I pass the following order:

ORDER

- i. I confirm the demand of service tax of Rs 8,982/- (GTA Services- Rs.7,482/-+ Legal Services- Rs. 1,500/-) under the proviso to Section 73(1) of the Finance Act 1994 and order to recover the same from M/s Big Box Containers Pvt Ltd;
- ii. I appropriate service tax amount of Rs 8,982/- (GTA Services- Rs.7,482/-+ Legal Services- Rs. 1,500/-) paid vide DRC 03 having ARN No.- AD240821015490I dated 24.08.2021 against their service tax liability mentioned at Sr. No. (i) above;
- iii. I confirm and order to recover Interest at the prescribed rate on amount confirm in para(i) above from them under the provisions of Section 75 of the Finance Act.
- iv. I appropriate the interest amount of Rs. 5,871/- paid vide DRC 03 having ARN No.- AD240821015490I dated 24.08.2021 against their interest liability mentioned at Sr. No. (iii) above.
- v. I impose Penalty of Rs 8,982/- (Rupees Eight Thousand Nine Hundred Eighty Two only) under the provisions of Section 78(1) of the Finance Act 1994 on M/s Big Box Containers Pvt Ltd.
- vi. I appropriate penalty amount of Rs. 775/- paid vide DRC 03 having ARN No.- AD240821015490I dated 24.08.2021 against their penalty liability mentioned at Sr. No. (v) above.
- vii. However, in view of clause (ii) of the second proviso of Section 78(1) the Finance Act 1994, if amount of Service Tax confirmed and Interest thereon is paid within thirty days from the date of receipt of this order, the penalty shall be twenty-five per cent of the said amount, subject to the conditions that amount of such reduced penalty is also paid within the period of thirty days.



(Lokesh Damor)

Additional Commissioner
Central GST & Central Excise
Ahmedabad North

F.NO.STC/15-46/OA/2023
By Regd. Post AD./Hand Delivery

Dated 09.02.2024

To
M/s Big Box Containers Pvt Ltd
Survey No 881/1, Opposite Gallops SEZ
Near Hotel Kankavati, Village: Rajoda, Sarkhej-Bavla Road
Ahmedabad 382 220

Copy for information to:

- 1 The Commissioner of CGST & C.Ex., Ahmedabad North.
- 2 The Deputy Commissioner Division-V, Central Excise & CGST, Ahmedabad North.
- 3 The Superintendent, Range-V, Division-V, Central Excise & CGST, Ahmedabad North
- ✓4 The Superintendent (System) CGST, Ahmedabad North for uploading on website.
- 5 Guard File

