



आयुक्त (अपील्स) का कार्यालय, वस्तु एवं सेवा कर और केन्द्रीय उत्पाद शुल्क:
O/O THE COMMISSIONER (APPEALS), GST & CENTRAL EXCISE,



द्वितीय तल, जी एस टी भवन / 2nd Floor, GST Bhavan.
रेस कोर्स रिंग रोड, / Race Course Ring Road,

राजकोट / Rajkot - 360 001

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रजिस्टर्ड डाक ए. डी. द्वारा :-

क	अपील / फाइल संख्या / Appeal / File No.	मूल आदेश नं / O.I.O. No.	दिनांक / Date
	V2/9,10/GDM/2017	ST/469,474/2016-17	08.12.2016
	V2/68/GDM/2017	ST/23/2017-18	06.04.2017
	V2/69/GDM/2017	ST/622/2016-17	27.02.2017

ख अपील आदेश संख्या (Order-In-Appeal No.):

KCH-EXCUS-000-APP-095-TO-98-2017-18

आदेश का दिनांक /
Date of Order: **02.11.2017** जारी करने की तिथि /
Date of issue: **06.11.2017**

कुमार संतोष, आयुक्त (अपील्स), राजकोट द्वारा पारित /
Passed by Shri Kumar Santosh, Commissioner (Appeals), Rajkot

ग अपर उल्लेखित समुक्त अपील/आदेश/आयुक्त, केन्द्रीय उत्पाद शुल्क, राजकोट / जम्मगर / गान्धिधम द्वारा उपरनिम्नित जारी मूल आदेश से सुनि। /
Arising out of above mentioned OIO issued by Additional/Joint/Deputy/Assistant Commissioner, Central Excise / Service Tax, Rajkot / Jammagar / Gandhidham :-

घ अपीलकर्ता & प्रतिवादी का नाम एवं पता /Name & Address of the Appellant & Responders. :-
M/s. Oswal Salt & Chemical Inds., "Maitri Bhavan" Plot No. 18, Sector-08, Ghandhidham (Kutch)

इस आदेश(अपील) से व्यभिक्त कोई व्यक्ति निम्नलिखित तरीके में उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष अपील दाखल कर सकता है। /
Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way:

(A) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपील विभाग अधिनियम, 1994 की धारा 25B के अन्तर्गत एवं वित्त अधिनियम, 1994 की धारा 86 के अन्तर्गत निम्नलिखित जगह की जा सकती है। /
Appeal to Customs, Excise & Service Tax Appellate Tribunal under Section 35B of CEA, 1994 / Under Section 86 of the Finance Act, 1994 an appeal lies to:-

(i) विशेष न्यायालय में सम्बन्धित सभी मामलों सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपील विभाग अधिनियम, 1994 की धारा 2, अथवा धारा 2, अथवा नई दिल्ली, को की जा सकती है। /
The special bench of Customs, Excise & Service Tax Appellate Tribunal of West Block No. 2, P.K. Puram, New Delhi in all matters relating to classification and valuation.

(ii) उपरोक्त परिच्छेद 1(a) में बतलाए गए अपील के अलावा सब सभी अपील सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपील विभाग अधिनियम (सिस्टम) की परिच्छेद 2(a) के अन्तर्गत, द्वितीय तल, भुवनेश्वर भवन, आसवा अहमदाबाद, 380016, को की जा सकती है। /
To the West regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at, 2nd Floor, Bhauamal Bhawan, Asawa Ahmedabad-380016 in case of appeals other than as mentioned in para- 1(a) above

(iii) अपील विभाग अधिनियम के अन्तर्गत अपील दाखल करने के लिए केन्द्रीय उत्पाद शुल्क (अपील) अधिनियम, 2001, के नियम 6 के अन्तर्गत निर्धारित फॉर्म एच-3 को धारा 25B के तहत प्रस्तुत किया जाना चाहिए। इनमें से कम से कम एक प्रति के साथ, जहां उत्पाद शुल्क की सीमा, उत्पाद की सीमा और प्रत्याशित सेवा शुल्क, एच-3 फॉर्म या उससे कम, 5 लाख रुपए तक अथवा 50 लाख रुपए से अधिक है तो क्रमशः 1,000/- रुपये, 5,000/- रुपये अथवा 10,000/- रुपये का निर्धारित जमा शुल्क की प्रति संलग्न करें। निर्धारित शुल्क का अभाव, संबंधित अपील विभाग अधिनियम अधिनियम की धारा के अन्तर्गत रजिस्टार के नाम में किसी भी सार्वजनिक क्षेत्र के बैंक द्वारा जारी रेकॉर्ड बैंक ड्राफ्ट द्वारा किया जाना चाहिए। संबंधित ड्राफ्ट का मूलतः, बैंक की उस धारा में होना चाहिए जहां संबंधित अपील विभाग अधिनियम अधिनियम की धारा 25B के तहत अपील दाखल करने के लिए अपील-पत्र के साथ 500/- रुपए का निर्धारित शुल्क जमा करना होगा। /
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.5000/-, Rs.10,000/- where amount of duty demand/interest/penalty/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 Asst. Registrar of branch of any nominated public sector bank of the place where the bench of any nominated public sector bank of the place where the bench of the Tribunal is situated. Application made for grant of stay shall be accompanied by a fee of Rs. 500/-.

(B) अपील विभाग अधिनियम के अन्तर्गत अपील, वित्त अधिनियम, 1994 की धारा 86(1) के अन्तर्गत सेवाकर अधिनियम, 1994, के नियम 9(1) के तहत निर्धारित फॉर्म S.T.-5 में सब प्रति में की जा सकती है एवं उसके साथ जिस आदेश के विरुद्ध अपील की गयी हो, उसकी प्रति साथ में संलग्न की जायेगी। इनमें से एक प्रति प्रस्तुत होनी चाहिए और इनमें से कम से कम एक प्रति के साथ, जहां सेवाकर की सीमा, उत्पाद की सीमा और प्रत्याशित सेवा शुल्क, एच-3 फॉर्म या उससे कम, 5 लाख रुपए तक अथवा 50 लाख रुपए से अधिक है तो क्रमशः 1,000/- रुपये, 5,000/- रुपये अथवा 10,000/- रुपये का निर्धारित जमा शुल्क की प्रति संलग्न करें। निर्धारित शुल्क का अभाव, संबंधित अपील विभाग अधिनियम अधिनियम की धारा के अन्तर्गत रजिस्टार के नाम में किसी भी सार्वजनिक क्षेत्र के बैंक द्वारा जारी रेकॉर्ड बैंक ड्राफ्ट द्वारा किया जाना चाहिए। संबंधित ड्राफ्ट का मूलतः, बैंक की उस धारा में होना चाहिए जहां संबंधित अपील विभाग अधिनियम अधिनियम की धारा 25B के तहत अपील दाखल करने के लिए अपील-पत्र के साथ 500/- रुपए का निर्धारित शुल्क जमा करना होगा। /
The appeal under sub section (1) of Section 86 of the Finance Act, 1994, to the Appellate Tribunal shall be filed in quadruplicate in Form S.T.5 as prescribed under Rule 9(1) of the Service Tax Rules, 1994, and shall be accompanied by a copy of the order appealed against (one of which shall be certified copy) and should be accompanied by a fee of Rs. 1000/- where the amount of service tax & interest demanded & penalty levied is Rs. 5 Lakhs or less, Rs.5000/- where the amount of service tax & interest demanded & penalty levied is more than five lakhs but not exceeding Rs. Fifty Lakhs, Rs.10,000/- where the amount of service tax & interest demanded & penalty levied is more than fifty Lakhs rupees, in the form of crossed bank draft in favour of the Assistant Registrar of the branch of nominated Public Sector Bank of the place where the bench of Tribunal is situated. / Application made for grant of stay shall be accompanied by a fee of Rs.500/-



:: ORDER IN APPEAL ::

The appeals listed below have been filed by M/s. Oswal Salt & Chemical Industries, "Maitri Bhavan", Plot No. 18, Sector 8, Gandhidham – Kachchh, Pin – 370201 (hereinafter referred to as "the appellant") against Orders-In-Original shown against appeal no. (hereinafter referred to as "the impugned orders") passed by the Assistant Commissioner, Service Tax Division, Gandhidham-Kutch (hereinafter referred to as "the lower adjudicating authority").

Sr. No.	Appeal File No.	Order-In-Original No. & Date	Period of Refund claim	Amount of refund claim rejected (in Rs.)
01	V2/9/GDM /2017	ST/469/2016-17 & 08.12.2016	Aug, 2016	30,228/-
02	V2/10/GDM /2017	ST/474/2016-17 & 08.12.2016	Jun, 2016	25,542/-
03	V2/68/GDM /2017	ST/23/2017-18 & 06.04.2017	Sep, 2016	39,842/-
04	V2/69/GDM /2017	ST/622/2016-17 & 27.02.2017	May, 2016	58,700/-

2. The facts of all appeals are that the appellant filed refund claims under Notification No.41/2012-ST dated 29.06.2012 of service tax paid to various service providers for rendering taxable services in relation to export of goods for the period specified in the refund claims. The lower adjudicating authority vide impugned orders rejected the refund claim of Swachchh Bharat Cess (hereinafter referred to as "SBC") and Krishi Kalyan Cess (hereinafter referred to as the "KKC") for the amount as shown in the above Table. Since the issue involved is common in nature and connected with each other, the same are being taken up together for disposal.

3. Being aggrieved with the impugned orders, the appellant preferred the appeals, *inter-alia*, on the following grounds:

- The lower adjudicating authority erred in law and on facts in rejecting refund claims of KKC and SBC to them without assigning any valid reason.
- The lower adjudicating authority further erred in rejecting refund claims without affording any opportunity to present their case and thus violating the principles of natural justice.

4. Personal hearing in the matter was attended to by Shri Manish H. Vora, Chartered Accountant, who reiterated grounds of appeal and submitted that neither SCN nor PH Notice has been issued to them; that the refunds of SBC & KKC were rejected without any valid ground and also submitted written submission stating as under:

4.1 The refund of SBC & KKC were rejected/denied to them without affording



any opportunity/notice to the appellant to explain their case as to why such refund should not be denied to them. It is fundamental Principle of law that before issue being decided against them, they must be given an opportunity to represent their case. The lower adjudicating authority has simply given a go by to such fundamental Principle of Law and rejected claims of the appellant by simply stating that "SBC & KKC is deductible from the claim" without assigning any reason as to why such claim is deductible thus violating the Principles of Natural Justice.

4.2 They filed refund claim of service tax paid on the input service which they have utilized in export of goods as stipulated in Notification No. 41/2012-ST dated 29.06.2012. The said notification allows rebate of service tax paid on the taxable service received by the exporter of goods and utilized by them for export of goods. The enabling provisions for levy of SBC on services were introduced under Section 119 of the Finance Act, 2015 under Chapter-V of the said Act as under:

Swachhh Bharat Cess

119. (1) This Chapter shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

(2) There shall be levied and collected in accordance with the provisions of this Chapter, a cess to be called the Swachh Bharat Cess, as service tax (emphasis supplied) on all or any of the taxable services at the rate of two per cent on the value of such services for the purposes of financing and promoting Swachh Bharat initiatives or for any other purpose relating thereto.

(3) The Swachh Bharat Cess leviable under sub-section (2) shall be in addition to any cess or service tax leviable on such taxable services under Chapter V of the Finance Act, 1994, or under any other law for the time being in force.

(4) The proceeds of the Swachh Bharat Cess levied under sub-section (2) shall first be credited to the Consolidated Fund of India and the Central Government may, after due appropriation made by Parliament by law in this behalf, utilize such sums of money of the Swachh Bharat Cess for such purposes specified in sub-section (2), as it may consider necessary.

(5) The provisions of Chapter V of the Finance Act, 1994 and the rules made there under, including those relating to refunds and exemptions from tax, interest and imposition of penalty shall, as far as may be, apply in relation to the levy and collection of the Swachh Bharat Cess on taxable services, as they apply in relation to the levy and collection of tax on such taxable services under Chapter V of the Finance Act, 1994 or the rules



made there under, as the case may be."

4.3 The appellant also relied upon Frequently Asked Question (FAQ) on SBC issued by Central Board of Excise & Custom. Relevant portion of the said FAQ are reproduced herein below:-

Q.1 What is Swachh Bharat Cess (SBC)?

Ans. It is a Cess which shall be levied and collected in accordance with the provisions of Chapter VI of the Finance Act, 2015, called Swachh Bharat Cess, as service tax on all the taxable services at the rate of 0.5% of the value of taxable service.

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Q. 8 Whether separate accounting code will be there for Swachh Bharat Cess?

Ans. Yes, for payment of Swachh Bharat Cess, a separate accounting code would be notified shortly in consultation with the Principal Chief Controller of Accounts. These are as follows:-

<i>Swachh Bharat Cess (Minor Head)</i>	<i>Tax Collection</i>	<i>Other Receipts</i>	<i>Penalties</i>	<i>Deduct Refunds</i>
<i>0044-00-506</i>	<i>00441493</i>	<i>00441494</i>	<i>00441496</i>	<i>00441495</i>

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Q.10 Whether SBC is a 'Cess' on tax' and we need to calculate SBC @ 0.50% on the amount of service tax like we were earlier doing for calculating Education Cess and SHE Cess?

Ans. No, SBC is not a cess on Service Tax. SBC shall be levied @ 0.5% on the value of taxable services.

PC-10/11

4.4 The provisions enumerated in Chapter-V of the Finance Act, 2015 and FAQ issued by Central Board of Excise & Custom, SBC is very clear that SBC though named a cess but it is not a Cess but a tax like service tax and all the provisions relating to levy and collection of service tax as enumerated in Chapter-V of the Finance Act, 1994 and Rules made there under including those relating to exemption and refund



from tax will be applicable to SBC also. Further in FAQ, an accounting code has been prescribed wherein refund of SBC should be accounted for. If there is no intention of allowing refund of SBC to the public at large, question of notifying accounting code for refund of SBC would not have been arisen.

4.5 They relied upon various notifications issued by Central Board of Excise & Custom on 02.02.2016 whereby SBC component allowed as rebate/refund to the exporter. Summary explaining the changes brought in by said notifications are reproduced herein below:-

Swachh Bharat Cess Component allowed as Rebate/Refund + services used beyond factory for export also refundable

<i>Sr no.</i>	<i>Service Tax Notification No.</i>	<i>Effect</i>
1.	<i>01/2016-ST dt. 02-02-2016</i>	<i>Notification No. 41/2012-ST, dated the 29th June, 2012 amended so as to allow refund of service tax on services used beyond the factory or any other place or premises of production or manufacture of the said goods for the export of the said goods and to increase the refund amount commensurate to the increased service tax rate.</i>
2.	<i>02/2016-ST dt. 02-02-2016</i>	<i>Notification No. 12/2013-ST, dated the 1st July, 2013 amended so as to allow refund of Swachh Bharat Cess paid on specified services used in an SEZ.</i>
3.	<i>03/2016-ST dt. 02-02-2016</i>	<i>Notification No. 39/2012-ST, dated the 20th June, 2012 amended so as to provide for rebate of Swachh Bharat Cess paid on all services, used in providing services exported in terms of rule 6A of the Service Tax Rules.</i>

4.6 On going through the above, it is found that vide Notification No. 1/2016, CBEC has increased the scheduled rate of tax refundable to the exporter due to increase in tax because of introduction of SBC whereas vide Notification No. 2 & 3 with respect to Notification No. 12/2013-ST dated 01.07.2013 and Notification No. 39/2012-ST dated 20.06.2012, refund of SBC is allowed to the exporter. In view of such clarification brought in by the notification, the question of denying refund of SBC to the appellant does not arise. They further place on record that, in their own case, the department itself has allowed the refund of SBC and therefore adopting the contrary



stand in the case under consideration is not justifiable.

4.7 They further submitted that the enabling provision for levy of KKC on services were introduced/incorporated under Section 161 of the Finance Act, 2016 vide Chapter-VI of the said Act. The relevant portion of the said provision through which the same was introduced are reproduced herein below:-

"CHAPTER VI

'Krishi Kalyan Cess'

"161 (1) This Chapter shall come into force on the 1st day of June, 2016.

(2) There shall be levied and collected in accordance with the provisions of this Chapter, a cess to be called the Krishi Kalyan Cess, as service tax (emphasis supplied) on all or any of the taxable services at the rate of 0.5 per cent. on the value of such services for the purposes of financing and promoting initiatives to improve agriculture or for any other purpose relating thereto.

(3) The Krishi Kalyan Cess leviable under sub-section (2) shall be in addition to any cess or service tax leviable on such taxable services under Chapter V of the Finance Act, 1994, or under any other law for the time being in force.

(4) The proceeds of the Krishi Kalyan Cess levied under sub-section (2) shall first be credited to the Consolidated Fund of India and the Central Government may, after due appropriation made by Parliament by law in this behalf, utilise such sums of money of the Krishi Kalyan Cess for such purposes specified in sub-section (2), as it may consider necessary.

(5) The provisions of Chapter V of the Finance Act, 1994 and the rules made there under, including those relating to refunds and exemptions from tax, interest and imposition of penalty shall, as far as may be, apply in relation to the levy and collection of the Krishi Kalyan Cess on taxable services, as they apply in relation to the levy and collection of tax on such taxable services under the said Chapter or the rules made there under, as the case may be."

4.8 They relied upon the Frequently Asked Question (FAQ) on KKC issued by Central Board of Excise & Custom. Relevant portion of the said FAQ are reproduced herein below:-

Q1: What is KKC?

Ans : It is a Cess called as Krishi Kalyan Cess, which shall be levied and collected in accordance with the provisions of Chapter VI of the Finance



35 Act, 2016, as Service tax on all the taxable services at the rate of 0.5% on the value of such taxable services.

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Q10: Whether KKC is a 'Cess on tax' and we need to calculate KKC @ 0.5% on the amount of Service tax like we were earlier doing for calculating Education Cess and SHE Cess?

Ans : No, KKC is not a Cess on Service tax. KKC shall be levied @ 0.5% on the value of taxable services.

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Q12: What is the accounting code for KKC?

Ans : The Central Government vide Circular No. 194/4/2016-ST dated May 26, 2016 has notified separate accounting codes for payment of KKC in the following manner:-

Krishi Kalyan Cess (Minor Head)	Tax Collection	Other Receipts	Penalties	Deduct Refunds
0044-00-507	00441509	00441510	00441512	00441511

4.9 On perusal of the provisions enumerated in Chapter-VI of the Finance Act, 2016 and FAQ issued by Central Board of Excise & Custom, it is found that KKC is not a Cess but a tax like service tax and all the provisions relating to levy and collection of service tax as enumerated in Chapter-V of the Finance Act, 1994 and Rules made there under including those relating to exemption and refund from tax will be applicable to KKC also. Further in FAQ, an accounting code has been prescribed wherein refund of KKC should be accounted for. If there is no intention of allowing refund of KKC to the public at large, question of notifying accounting code for refund of KKC would not have been arisen. Under Cenvat Credit Rules, 2004, credit of KKC is allowable against the payment of KKC by the service provider.

4.10 They relied upon various notifications issued by Central Board of Excise & Custom on 26.05.2016 whereby KKC component allowed as rebate/refund to the exporter. Summary explaining the changes brought in by said notifications are reproduced herein below:-

Krishi Kalyan Cess Component allowed as Rebate/Refund



S.No.	Notification No.	Effect
01	30/2016-Service Tax dt. 26-05-2016	Seeks to amend notification No. 12/2013-ST, dated the 1st July, 2013 so as to inter alia allow refund of Krishi Kalyan Cess paid on specified services used in an SEZ.
02	29/2016-Service Tax dt. 26-05-2016	Seeks to amend notification No. 39/2012-ST, dated the 20th June, 2012 so as to provide for rebate of Krishi Kalyan Cess paid on all services, used in providing services exported in terms of rule 6A of the Service Tax Rules.

4.11 On going through the text summary of notification reproduced herein above, it is found that vide Notification No. 29 & 30/2016 with respect to Notification No. 12/2013-ST dated 01.07.2013 and Notification No. 39/2012-ST dated 20.06.2012, refund of KKC is allowed to the exporter. In view of such clarification brought in by the notification, the question of denying refund of SBC to the appellant does not arise.

4.12 They relied on decision rendered by the Hon'ble High Court of Karnataka in the case of M/s. TVS Motors Ltd. Vs Union of India in Writ Petition No. 51753/2013 and 38767-69/2014 wherein the Hon'ble High Court has held that rebate of automobile cess paid on motor vehicles exported out of India is refundable even though the same is not mentioned in Notification No. 19/2004-CE(NT). They rely on decision of the same High Court in the case of Commissioner of Central Excise Vs. Shree Renuka Sugars Ltd. in C.E.A. No. 14/2008 wherein the Hon'ble High Court has held that cess which is levied on production of sugar is nothing but a duty of excise and as per Rule-3 of the Cenvat Credit Rules-2014, credit of such duty as excise are available to the appellant. The same analogy would apply to the case of SBC & KKC and appellant is eligible and entitled for refund of SBC & KKC as service tax paid on service received which were utilized for export of goods.

Findings:

5. I have carefully gone through the facts of the case, the impugned orders, appeal memoranda and the written as well as oral submissions of the appellant. The issue to be decided in the present case is as to whether the impugned orders rejecting refund of SBC and KKC paid on the services used for export of goods under Notification No. 41/2012-ST dated 29.06.2012 is correct or not.



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6. The appellant has vehemently contended that the refund claims were rejected without giving any notice as to why such amount is being deducted; that no opportunity was given to the appellant to explain their case and the 'Principles of Natural Justice' have not been followed by the lower adjudicating authority. I find ample force in this argument made by the appellant. I find that the refund claims were decided by the lower adjudicating authority without issuance of Show Cause Notice to the appellant and without granting opportunities of personal hearing to them. It is settled position of law that the refund claims should not be rejected without issuance of Show Cause Notice demonstrating reasons for denial/restriction of refund claim or without affording sufficient opportunities to explain their case.

7. Notification No. 41/2012-ST is clearly stating refund of service tax paid and sub-section (2) of Section 119 of the Finance Act, 2015 and sub-section (2) of Section 161 of the Finance Act, 2016 clearly stipulate SBC and KKC as service tax respectively. Sub-section (5) of Section 119 of the Finance Act, 2015 and Section 161 of the Finance Act, 2016 also stipulate that all provisions related to refund under Finance Act, 1994 shall be applicable to SBC & KKC. It is not coming out from the impugned orders whether above provisions were taken into consideration by the lower adjudicating authority or not since no Show Cause Notice or personal hearing notices were issued to the appellant. Therefore, these impugned orders, being non speaking orders as far as rejecting refund claims of SBC & KKC is concerned, are not correct and not legally sustainable at all.

8. In view of above facts, the impugned orders need to be set aside and the matter needs to be remanded back to the lower adjudicating authority to pass speaking and reasoned orders giving fair and reasonable opportunities to the appellant.

8.1 I find that the Commissioner (Appeals) has power to remand appeals as decided by the Hon'ble CESTAT in the case of CCE, Meerut Vs. Singh Alloys (P) Ltd. reported as 2012(284) ELT 97 (Tri-Del). I also rely upon decision of the Hon'ble CESTAT in the case of CCE, Meerut-II Vs. Honda Seil Power Products Ltd. reported in 2013 (287) ELT 353 (Tri-Del) wherein it has been held that Commissioner (Appeals) has inherent power to remand a case under the provisions of Section 35A of the Act. The Hon'ble Gujarat High Court in Tax Appeal No. 276 of 2014 in respect of Associated Hotels Ltd. has also held that even after the amendment w.e.f. 11.05.2011 in Section 35A (3) of the Central Excise Act, 1944, the Commissioner (Appeals) would retain the power to remand.



9. In view of the above facts, I set aside the impugned orders and allow the appeals by way of remand with direction to the jurisdictional Divisional AC/DC to pass speaking and reasoned orders offering fair and reasonable opportunities to the appellant within 3 months of receipt of this order.

९.१ अपीलकर्ता द्वारा दर्ज की गई अपीलस का निपटारा उपरोक्त तरीके से किया जाता है।

9.1 The appeals filed by the appellant stand disposed off in above terms.

सत्यापित,

(Signature)
06/11/2017

भार. पी. शाह
अधीक्षक (अपील्स)

(Signature)
06/11/2017

(कुमार संतोष)
आयुक्त (अपील्स)

By Regd. Post AD

To,

M/s. Oswal Salt & Chemical Industries,
"Maitri Bhavan", Plot No. 18, Sector-08,
Gandhidham-Kutch

मे. ओसवाल साल्ट एण्ड केमिकल
इंडस्ट्रीज़,
"मैत्री भवन", प्लॉट न. १८, सैक्टर - ०८,
गांधीधाम - कच्छ

Copy to:

- 1) The Chief Commissioner, GST & Central Excise, Ahmedabad Zone, Ahmedabad.
- 2) The Commissioner, GST & Central Excise, Kutch Commissionerate, Gandhidham
- 3) The Assistant Commissioner, GST & Central Excise Division, Gandhidham
- 4) Guard File.

