

कार्यालय आयुक्त अपील  
केंद्रीय माल एवं सेवा कर आयुक्तालय,  
केन्द्रीय राजस्व भवन, कमरा नं. 208, द्वितीय तल,  
प्लॉट नं. 19, सैक्टर 17 सी, चंडीगढ़-160017

क्र.सं 09/ADC/A/GST/CHD/18-19  
11-15

दिनांक : 6/8/19

केंद्रीय माल एवं सेवा कर अधिनियम, 2017 की धारा 107(11) के अंतर्गत डॉ. हरदीप सिंह, अपर आयुक्त (अपील), केन्द्रीय माल एवं सेवा कर, चंडीगढ़ द्वारा पारित आदेश संख्या चंडीगढ़-सी.जी.एस.टी-001-APPL-ADC-<sup>7-8</sup>-2019-20 दिनांक .2019 3/7/19

उपायुक्त/सहायक आयुक्त/अधीक्षक तकनीकी केंद्रीय माल एवं सेवा कर आयुक्तालय/मंडल/प्रभाग-1 Baddi द्वारा पारित मूल पत्र संख्या- As per detailed in 0-1-A

दिनांकित \_\_\_\_\_ से उदभूत ।

अपीलकर्ता का नाम एवं पता- M/s Jindal Mectec Pvt. Ltd.,  
village Sauri, Swarnghat Road, Teh. Nalagalli, Distt. Solan (HP)



**OFFICE OF THE COMMISSIONER (APPEALS)**  
**CGST & CE COMMISSIONERATE OF APPEALS**  
**C. R. BUILDING, PLOT NO 19, SECTOR 17-C, CHANDIGARH**

\*\*\*\*\*

C.No. 08/ADC/A/GST/CHD/2018-19

Dated 6/8/19

Appeal No. 08-09/ADC/A/GST/CHD/2018-19

**ORDER-IN-APPEAL**

O-I-A No -CHD CGST-001-APPL-ADC-<sup>7-8</sup> -2019-20

Dated 3/7/19

These two appeals have been filed by M/s Jindal Mectec Pvt Ltd., Village Souri, Swarghat Road, Tehsil- Nalagarh, Distt Solan, Himachal Pradesh (hereinafter referred to as the 'appellant'), against the Orders-in-Original No.186/AC/R/BS/Baddi/2018-2019 dated 03.10.2018 & 187/AC/R/BS/Baddi/2018-2019 dated 03.10.2018 (here-in-after referred to as the 'impugned orders') passed by Assistant Commissioner, Central Goods & Service Tax Division, Baddi (here-in-after referred to as the 'adjudicating authority') as per detail in Table-A appended below. As the issue involved in both these appeals is the same, therefore these are being taken up together for disposal through this common order.

**Table-A**

S. No.	Name of the Appellant	Order-in-Original No. & Date	Period involved	Amount Involved
1	M/s Jindal Mectec Pvt Ltd., Village Souri, Swarghat Road, Tehsil- Nalagarh, Distt Solan, Himachal Pradesh	186/AC/R/BS/Baddi/2018-2019 dated 03.10.2018	July, 2017 to September, 2017	Rs.15,42,938/- (Rejected)
2	M/s Jindal Mectec Pvt Ltd., Village Souri, Swarghat Road, Tehsil- Nalagarh, Distt Solan, Himachal Pradesh	187/AC/R/BS/Baddi/2018-2019 dated 03.10.2018	October, 2017 to December, 2017	Rs.5,29,326/- (Rejected)

5. Therefore, without going into the merit of the case, the appeals of the appellants are dismissed as not maintainable, as discussed above.

31/7/19  
(Dr. Hardeep Singh)  
Additional Commissioner (Appeals)

**REGD.A.D.**

M/s Jindal Mectec Pvt Ltd.,  
Village Souri, Swarghat Road, Tehsil- Nalagarh,  
Distt Solan, Himachal Pradesh

**Copy to :**

- i. The Chief Commissioner (CZ), Central Goods & Service Tax, Chandigarh.
- ii. The Commissioner, Central Goods & Service Tax Commissionerate, Shimla.
- iii. The Dy./Assistant Commissioner, Central Goods & Service Tax Division, Baddi
- ✓ iv. Guard file.

  
SUPERINTENDEDNT (APPEALS)