



आयुक्त(अपील) का कार्यालय,
Office of the Commissioner (Appeal),



केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्वमार्ग, अम्बावाडी अहमदाबाद 380015.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
☎ 07926305065 - टेलीफैक्स 07926305136

DIN : 20220364SW0000666D9E

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/1623/2021 / 6642 - 45
- ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-003-APP-109/2021-22**
दिनांक Date : **02-03-2022** जारी करने की तारीख Date of Issue 03.03.2022
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)
- ग Arising out of Order-in-Original No. **41/D/GNR/KP/2020-21** दिनांक: **25.02.2021** issued by
Assistant Commissioner, CGST & Central Excise, Division Gandhinagar, Gandhinagar
Commissionerate
- घ अपीलकर्ता का नाम एवं पता Name & Address of the **Appellant / Respondent**

M/s Soni Travels
Plot No. 108/2, Railway Station,
Sector-14, Gandhinagar-382016

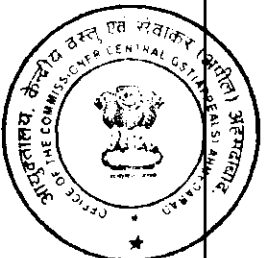
कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर सकता है।

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) केंद्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अंतर्गत 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 हानिकार खाने 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 प्रक्रिया के दौरान हुई हो।
- (i) 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 हैं।

(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 ईए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतरमूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ.का मुख्य शीर्ष 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 होतो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्नरकम 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 सेवा कर 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 2ndमाला, 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 पढ़ी 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 शुल्कअधिनियम 1970 यथासंशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर 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.

- (18) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण(सिस्टेट) के प्रतिअपीलो के मामले में कर्तव्यमांग(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 सेवाकर 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.

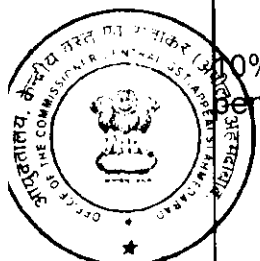
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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:

- (xxxvii) amount determined under Section 11 D;
- (xxxviii) amount of erroneous Cenvat Credit taken;
- (xxxix) 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

The present appeal has been filed by M/s. Soni Travels, Plot No.108/2, Railway Station, Sector-14, Gandhinagar – 382 016 (hereinafter referred to as the appellant) against Order in Original No. 41/D/GNR/KP/2020-21 dated 25-02-2021 [hereinafter referred to as "*impugned order*"] passed by the Assistant Commissioner, CGST, Division : Gandhinagar, Commissionerate : Gandhinagar [hereinafter referred to as "*adjudicating authority*"].

2. Briefly stated, the facts of the case is that the appellant are holding Service Tax Registration No. AFDPS7123LST001 and are engaged in providing of taxable services as defined under Section 65B (44) of the Finance Act, 1994. During the course of audit of the records of the appellant by the officers of CGST Audit Commissionerate, Ahmedabad for the period from April, 2014 to June, 2017 and on reconciliation of service tax paid by the appellant under the head of Rent-a-Cab services, it was observed that they had not paid service tax on part of the income received from M/s.Gujarat State Biotechnology Mission (hereinafter referred to as GSBM). The appellant verbally informed that the difference in the taxable value was due to service tax paid by GSBM. On verification of the constitution of GSBM, it was found that they fall under the category of Trust and not registered under the category of Body Corporate as per Company Act, 2013. Therefore, GSBM being a Trust and not a Body Corporate was not liable to pay service tax under Section 68 (2) of the Finance Act, 1994. Further, in terms of the Rates and Terms of Payment of Contract No. GSBTM/MD/Est/Vehicle/866/13-14 dated 24.07.2013, Service Tax would be paid extra on total bill as per the government rules and the appellant was required to furnish the proof of deposit of service tax at the time of submission of next month's bill. It was further observed that the appellant had charged service tax on 40% of the value of service in Invoices dated 01.05.2017 & 06.12.2016 to GSBM. It was also found that the appellant had filed ST-3 returns for the period April, 2014 to September, 2014, April, 2016 to September, 2016 beyond the stipulated



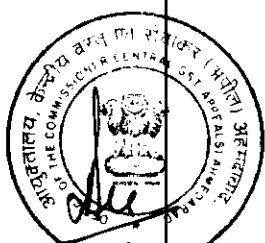
time for filing of returns. The appellant had also not filed the ST-3 Returns for the period from April, 2017 to June, 2017. They were, therefore, liable to pay the late fees amounting to Rs.50,700/- under Section 70 (1) of the Finance Act, 1994 read with Rule 7C of the Service Tax Rules, 1994.

2.1 The appellant was issued Show Cause Notice bearing No. 18/2020-21 dated 04.09.2020 from F.No.VI/1(b)-113/IA/VIII/AP-56/19-20 wherein it was proposed to demand and recover the service tax amounting to Rs.4,63,927/- under Section 73 of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994. Imposition of Penalty was also proposed under Section 78 of the Finance Act, 1994. It was also proposed to recover the late fees amounting to Rs.50,700/-.

3. The said SCN was adjudicated vide the impugned order wherein the demand for Service Tax was confirmed under Section 73 of the Finance Act, 1994 along with interest. Penalty equal to the service tax confirmed was also imposed under Section 78 of the Finance Act, 1994. The late fee of Rs.50,700/- was also ordered to be recovered.

4. Being aggrieved with the impugned order, the appellant has filed the instant appeal on the following grounds :

- i. The appellant is a small proprietor having a turnover of around Rs.40 to 60 lakhs only. He had no option to ask GSBM to pay service tax to him and not pay it under reverse charge. GSBM was a government entity and once their officers told him the service tax would be paid under reverse charge, he had no option to check the constitution of GSBM. He was also informed by GSBM that they pay service tax under reverse charge on Manpower Supply service. Relevant returns produced by GSBM proves this fact. In this situation, he had no option but to believe the GSBM is a body corporate and follow the instructions of the officers of GSBM that service tax shall be discharged by them.



- ii. They had requested GSBM to provide proof of discharge of service tax and the Chartered Accountant of GSBM provided them copy of the service tax returns evidencing payment of service tax under reverse charge. Copies of the said returns were also produced to the Audit officers. They had also submitted a statement to the adjudicating authority which shows this fact clearly. They had not failed to verify that the service tax liability on the services provided by them were discharged by GSBM. GSBM is not having any output service and they are not availing cenvat credit. The incidence of service tax is borne by them.
- iii. The returns of GSBM and the detailed computation received from their CA indicates that the service tax has been discharged in full by the service recipient. The issue that once service tax is discharged by one person cannot be demanded from another person is no more res integra. They rely upon the decision in the case of : 1) Mahanadi Coalfields Limited Vs. Commissioner of CGST & CX, Rourkela in Service Tax Appeal No. 77172 of 2019; 2) Navyug Alloys Pvt Ltd Vs. CCE, Vadodara – 2009 (13) STR 421; 3) Mandev Tubes Vs. CCE, Vapi – 2009 (16) STR 724 (Tri.-Ahmd); 4) Umasons Auto Compo (P) Ltd Vs, CCE, Aurangabad- 2016 (46) STR 405 (Tri.-Mum); 5) Sandvik Asia Pvt Ltd Vs. Commissioner of Central Tax, Pune – MANU/CM/0134/2018 and 6) Kent Chemicals Private Limited Vs. Commissioner, CGST, Jaipur – MANU/CE/0111/2019.
- iv. The adjudicating authority has ignored an already settled position of law in the above cases and has referred to the case of Lotte India Corporation Ltd. Vs. Commissioner of Central Excise which is not applicable to the facts of the present case.
- v. Extended period cannot be invoked where service tax has been paid. There is no dispute that the service tax has been paid to the government and there is no fraud, collusion or willful misstatement of suppression of facts or contravention of any of the provisions or rules with intent to evade payment of service tax. They rely upon the decision in the case of Nirav Industries Vs. Commissioner of Central



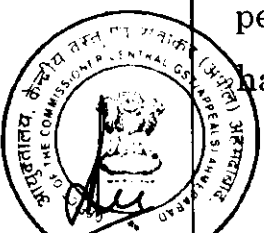
Excise and Customs, Rajkot – 2009-TMI-202893-CESTAT,
Ahmedabad.

5. Personal Hearing in the case was held on 12.01.2022 through virtual mode. Shri Brijesh Thakar, Chartered Accountant, appeared on behalf of the appellant for the hearing. He reiterated the submissions made in appeal memorandum. He further stated that extended period of limitation cannot be invoked in such cases. He stated that he would submit a judgment of the Hon'ble Tribunal as part of additional written submission.

6. The appellant filed additional written submissions on 12/01/2022 wherein it was inter alia submitted that :

- They submit a copy of the judgment dated 14.05.2019 of the Hon'ble Tribunal in the case of L.E. & M.W Works Vs. Commissioner of CGST, Gautam Buddha Nagar in Service Tax Appeal No. 70958 of 2018 –CU (DB) wherein it was held that on the same services provided when the entire tax has already been paid and service recipient was not refunded the tax paid under reverse charge mechanism, if the same service is once again confirmed, then it will amount to double taxation.
- The ruling in the above case was pronounced on the basis of the decision of the Hon'ble Tribunal, Ahmedabad in the case of Navyug Alloys Pvt Ltd Vs. Commissioner of Central Excise and Customs which has been referred by them in their appeal memorandum.

7. I have gone through the facts of the case, submissions made in the Appeal Memorandum, submissions made at the time of personal hearing and additional written submissions as well as material available on records. The issue before me for decision is whether the appellant are liable to pay service tax on the Rent-a-Cab service provided by them to GSBM, who is not a Body Corporate but a Trust, and therefore, not liable to pay service tax under reverse charge. The demand pertains to the period April, 2014 to June, 2017. The other issue of payment of Late Fees has not been raised by the appellant in their appeal memorandum and is,



accordingly, not being dealt with and taken as proved ~~and~~ being uncontested.

7.1 I find that in terms of Serial No. 7 of Notification No.30/2012-ST dated 20.06.2012, the service recipient is liable to pay service tax on renting of motor vehicle under reverse charge. The relevant entry of the said Notification is reproduced as under :

Sl.No.	Description of service	Percentage of service	Percentage of service tax payable by any person liable for paying service tax other than the service provider
(1)	(2)	(3)	(4)
	(a) in respect of services provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers on abated value to any person who is not engaged in the similar line of business.	Nil	100%
	(b) in respect of services provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers on non abated value to any person who is not engaged in the similar line of business.	50%	50%

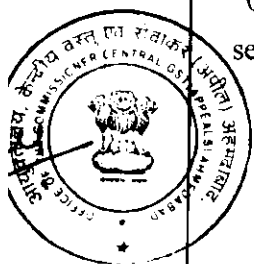
The taxable services which are liable to payment of service tax under reverse charge in terms of the said notification is as per Sr.No. I of para 1 of the said Notification, the relevant Sr.No. I (v) is reproduced as under :

“(v) provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers to any person who is not in the similar line of business or supply of manpower for any purpose or security services or service portion in execution of works contract by any individual, Hindu Undivided Family or partnership firm, whether registered or not, including association of persons, located in the taxable territory to a business entity registered as body corporate, located in the taxable territory;”

For the provisions of reverse charge payment of service tax to apply, the service recipient has to be a business entity registered as body corporate.

Rule 2 (bc) of the Service Tax Rules, 1994 defines ‘body corporate’ as

“(bc) “body corporate” has the meaning assigned to it in clause (7) of section 2 of the Companies Act, 1956 (1 of 1956)”.



I find that GSBM is a society established by the Government of Gujarat under the Societies Registration Act, 1860 and the Bombay Public Trust Act, 1950. Therefore, they are excluded from the scope of body corporate in terms of clause (7) of Section 2 of the Companies Act, 1956.

7.2 In view of the above provision of law, GSBM is not liable to pay service tax under reverse charge on the Rent-a-Cab service received by them from the appellant. Consequently, the appellant are liable to pay service tax under forward charge in respect of the service provided by them to GSBM. I find that the appellant have not disputed these facts.

7.3 The basic contention of the appellant is that they were informed by GSBM that the service tax would be paid by them under reverse charge. The appellant have also contended that GSBM provided them copies of their service tax returns evidencing payment of service tax under reverse charge. They had produced the copies of the returns of GSBM to the Audit officers. They had also submitted a statement to the adjudicating authority. The appellant have relied upon various judgments of the Hon'ble Tribunals in support of their contention that once service tax has been discharged by one person, the same cannot be demanded from another party. I have gone through the judgments relied upon by the appellant and find that the jurisdictional Tribunal at Ahmedabad had in the case of Navyug Alloys Pvt. Ltd. Vs. CCE, Vadodara – 2009 (13) STR 421, held that :

“Service tax of Rs. 51,385/- stands confirmed against the appellant who are availing the goods transport agency services, for the period January, 2005 to September, 2006. It is on record that the service tax on the said services stands paid by the transporters. The Revenue's contention is that it was the liability of the appellant to pay the tax and the service tax paid by the transporter providing services cannot be treated as a valid payment. However, the Revenue has not refunded the service tax paid by the transporter to them.

2. Once tax already paid on the services, it was not open to the Department to confirm the same against the appellant, in respect of the same services. I accordingly set aside the impugned order and allow the appeal with consequential relief to the appellant”.

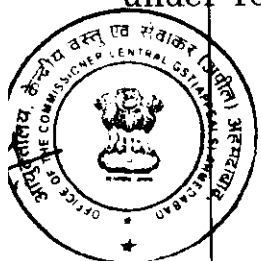
7.4 The above judgment of the Hon'ble Tribunal, Ahmedabad was followed in the case of Mahanadi Coalfields Limited Vs. Commissioner of



CGST & CX, Rourkela- 2020 (43) GSTL 263 (Tri.-Kolkata); Mandev Tubes Vs. CCE, Vapi – 2009 (16) STR 724 (Tri.-Ahmd); Umasons Auto Compo (P) Ltd Vs, CCE, Aurangabad- 2016 (46) STR 405 (Tri.-Mum) and L.E. & M.W Works Vs. Commissioner of CGST, Gautam Budhha Nagar in Service Tax Appeal No. 70958 of 2018 –CU (DB).

7.5 I find that the above judgments of the Hon'ble Tribunal have not been reversed or set aside by any higher appellant authority. Further, the judgment of the Hon'ble Tribunal, particularly those of the jurisdictional Tribunal at Ahmedabad, are binding upon the lower appellate authorities in terms of the principles of judicial discipline. Therefore, following the ratio of the judgment in the cases referred to above, I hold that if the service tax has been paid by GSBM under reverse charge, the appellant are not liable to pay service tax on the service rendered by them to GSBM in terms of Notification No. 30/2012-ST dated 20.06.2012 read with Rule 2 (bc) of the Service Tax Rules, 1994.

8. The appellant have submitted copies of the ST-3 returns filed by GSBM for the period from April, 2014 to March, 2016 as well as a Certificate from Chartered Accountant to the effect that service tax has been paid in full by GSBM in respect of the Rent-a-Cab service received from the appellant. I find that the as per the said certificate, Service Tax totally amounting to Rs.3,64,809/- is claimed to have been paid by GSBM during the period from April, 2014 to September, 2016, as against the demand raised against the appellant amounting to Rs.4,63,927/- for the period April, 2014 to June, 2017. In the absence of the required documents and details, it is not possible to verify that the amount of service tax demanded from the appellant stands paid in full by GSBM. The payment of service tax under reverse charge by the service recipient GSBM in respect of the Rent-a-Cab services received from the appellant, is accordingly, required to be verified. Therefore, I remand back the case to the adjudicating authority for verifying the service tax paid by GSBM under reverse charge in respect of the Rent-a-Cab service received from

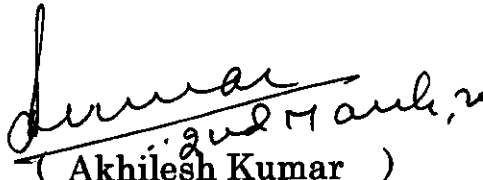


the appellant and thereafter deciding the case in terms of the observations contained in Para 7.5 above.


9. In view of the facts discussed herein above, I set aside the impugned order and the appeal filed by the appellant is allowed by way remand.

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.


(Akhilesh Kumar)
Commissioner (Appeals)
Date: .03.2022.

Attested:


(N.Suryanarayanan. Iyer)
Superintendent(Appeals),
CGST, Ahmedabad.



BY RPAD / SPEED POST

To

M/s. Soni Travels,
Plot No.108/2,
Railway Station,
Section-14, Gandhinagar – 382 016

Appellant

The Assistant Commissioner,
CGST & Central Excise,
Division- Gandhinagar,
Commissionerate : Gandhinagar

Respondent

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Gandhinagar.
3. The Assistant Commissioner (HQ System), CGST, Gandhinagar.
(for uploading the OIA)

- ✓ 4. Guard File.
5. P.A. File.