



सत्यमेव जयते

आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeals Ahmedabad Commissionerate
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By SPEED POST

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(क)	फाइल संख्या / File No.	GAPPL/COM/STP/530/2023-APPEAL / 2952 - 56
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-117/2023-24 and 31.10.2023
(ग)	पारित किया गया / Passed By	श्री ज्ञानचंद जैन, आयुक्त (अपील्स) Shri Gyan Chand Jain, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	07.11.2023
(ङ)	Arising out of Order-In-Original No. AHM-CEX-003-JC-SP-003-22-23 dated 04.11.2022 passed by the Joint Commissioner, CGST, Gandhinagar Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Chaudhary Janakkumar Shankarbhai, 41, Jay Khodiyar Society, Nr. Ramosana Railway Crossing, Mehsana, Gujarat-384002

कोई व्यक्ति इस अपील-आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील अथवा पुनरीक्षण आवेदन प्रस्तुत कर सकता है, जैसा कि ऐसे आदेश के विरुद्ध हो 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 अतत 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 :-

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 :-

(क) 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 प्रकिया के दौरान हुई हो।

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.



(ख) 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।

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.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

(घ) 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 हो।

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.

(2) 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 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.

(3) 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-ड के अंतर्गत:-
Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(2) उक्तलिखित परिच्छेद में बताए अनुसार के अलावा की अपील, अपीलों के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में 2nd माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद-380004।

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 above para.

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 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 शुल्क अधिनियम 1970 यथा संशोधित 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.

(6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) एके प्रति अपील 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)।

- (1) खंड (Section) 11D के तहत निर्धारित राशि;
- (2) लिया गलत सेनवैट क्रेडिट की राशि;
- (3) 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।

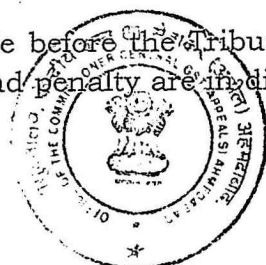
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

(6) (i) 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."



अपीलिय आदेश/ ORDER-IN-APPEAL

The present appeal has been filed by M/s Chaudhary Janakkumar Shankarbhai, 41, Jay Khodiyar Society, Nr. Ramosana Railway Crossing, Mehsana, Gujarat - 384002 [hereinafter referred to as "the appellant"] against Order in Original No. AHM-CEX-003-JC-SP-003-22-23 dated 04.11.2022 [hereinafter referred to as "the impugned order"] passed by the Joint Commissioner, CGST & Central Excise, Gandhinagar Commissionerate [hereinafter referred to as "the adjudicating authority"].

2. Briefly stated, the facts of the case are that the appellant were holding PAN No. AEUPC6766K and were not registered under Service Tax. As per information in respect of unregistered taxpayers received through preventive section, it was observed that during the period F.Y. 2016-17 the appellant had earned substantial service income but had neither obtained service tax registration nor paid service tax thereon. Accordingly, in order to verify the said discrepancy, the jurisdictional Office issued letter dated 17.09.2021 and email dated 25.08.2021, 17.09.2021 & 02.10.2021 to the appellant calling for the details of services provided during the period F.Y. 2016-17. They replied vide letter dated 22.09.2021, wherein they informed that the services provided by them are exempted in terms of Notification No. 25/2012-ST dated 20.06.2012. They also informed that the service receiver have discharged the service tax liability under RCM basis. However, they failed to produce any documentary evidence in support of their claim.

2.1 Upon scrutiny of the documents submitted by the appellant the jurisdictional officers observed that during the period F.Y. 2016-17 they have earned Contract Income amounting to Rs. 4,07,63,152/-. It was also observed that the appellant had declared the same amount as turn over in their Income Tax Return for the said period. Personal Hearing for Pre-SCN Consultation was fixed on 21.10.2021. However, the appellant did not appear. The jurisdictional officers considered that the services provided by the appellant during the relevant period were taxable under Section 65 B (44) of the Finance Act, 1994 and the Service Tax liability for the F.Y. 2016-17 was determined on the basis of value of 'Sales of Services' under Sales/Gross Receipts from Services (Value from ITR) and Form 26AS for the relevant period as per details below :



Sr. No.	Period (F.Y.)	Differential Taxable Value as per Income Tax Data (in Rs.)	Rate of Service Tax incl. Cess	Service Tax payable but not paid (in Rs.)
1.	2016-17	4,07,63,152/-	15%	61,14,473/-

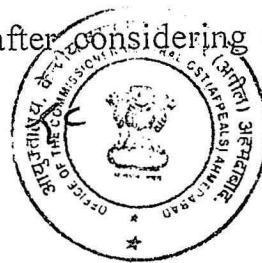
3. The appellant was issued Show Cause Notice No. GEXCOM/ADJN/ST/ADC/1383/2021-ADJN dated 22.10.2021 (in short SCN) proposing to demand and recover Service Tax amounting to Rs. 61,14,473/- under proviso to Section 73 (1) of Finance Act, 1994 by invoking extended period of limitation along with interest under Section 75 of the Act. The SCN also proposed imposition of penalty under Sections 77(1)(a), Section 77(1)(c), Section 77(2) and Section 78 of the Finance Act, 1994.

4. The SCN was adjudicated vide the impugned order wherein :

- Service Tax demand of Rs. 61,14,473/- was confirmed under Section 73(1) of the Finance Act, 1994 alongwith interest under Section 75 of the Finance Act, 1994.
- Penalty of Rs.10,000/- was imposed under Section 77(1)(a) of the Finance Act, 1994.
- Penalty of Rs.10,000/- was imposed under Section 77 (1) (c) of the Finance Act, 1994.
- Penalty of Rs.10,000/- was imposed under Section 77(2) of the Finance Act, 1994.
- Penalty of Rs. 61,14,473/- was imposed under Section 78 (1) of the Finance Act,1994 with option for reduced penalty in terms of clause (ii).

5. Aggrieved by the impugned order, the appellant has preferred this appeal on following grounds:

- The appellant submitted that they were engaged in the services of transportation of milk and issued consignment notes wherein it was mentioned that service tax would be payable by consignee.
- They contended that the Transportation of Goods by Road/ Goods Transport Agency Service (GTA service) is enumerated under 100% Reverse Charge Mechanism in terms of Notification No. 30/2012 dated 20.06.2012. As per the notification, full service tax shall be paid by the person liable for paying service tax other than the service provider after considering abatement. The



abatment for GTA service as given under notification no. 26/2012 dated 20.06.2012 as amended from time to time is 70% and therefore the taxable value becomes 30% of the total service cost. As per Service Tax Rules, 1994, the person who pays or is liable to pay freight, either himself or through his agent, for the transport of goods by road in a goods carriage, has been made liable to pay service tax. But, if the person liable to pay freight is located in non-taxable territory, then the person liable to pay service tax shall be the service provider.

- They further submitted that they had provided the services of transportation of Milk which is exempted from Service tax in terms of sr. no. 21(d) of Mega Exemption Notification no. 25/2012-ST dated 20.06.2012. The appellant was not liable for service tax on the transportation income which was provided as the transportation of Milk. Thus, the appellant was not liable for service tax on transportation income of Rs. 4,04,65,541/-.
- During the impugned period Appellant was in receipt of Commission income. While calculating the service value department has taken total value i.e. which include as under:

Particulars	Amt Rs.
Transportation Income	4,04,65,541/-
Commission income	2,97,609/-
Total	4,07,63,150/-

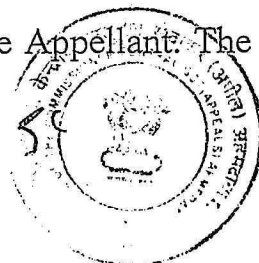
- During the impugned period Appellant have Commission income from service value amount to Rs.2,97,609/- only, whereas Transportation Income amount to Rs.4,04,65,541/- which is required to be excluded & basic threshold exemption has to be allowed, then no such liabilities of service tax.

The reconciliation is as under:

Particulars	Amt Rs.
Total Income	4,07,63,150/-
Less: Transportation income of milk exempt as per Sr. no. 21(d) of Mega Exemption Noti No.25/2012	4,04,65,541/-
Balance amount of income which is below threshold limit	2,97,609/-



- Thus, the appellant was not liable for any service tax liability. Therefore, the raising of service tax demand of Rs.61,14,473/- merely on the basis of reconciliation with the income shown in financial statements is not sustainable at all.
- They relied on the following judgements of Hon'ble Tribunals:
- 2013 (31) S.T.R. 673 (Tri. - Bang.) IN THE CESTAT, SOUTH ZONAL BENCH, BANGALORE S/Shri M.V. Ravindran, Member (J) and P. Karthikeyan, Member (T) REGIONAL MANAGER, TOBACCO BOARD Versus COMMR. OF C. EX., MYSORE
 - 2010 (20) S.T.R. 789 (Tri. - Mumbai) IN THE CESTAT, WEST ZONAL BENCH, MUMBAI Shri Ashok Jindal, Member (J) ANVIL CAPITAL MANAGEMENT (P) LTD. Versus COMMR. OF S.T., MUMBAI
 - 2010 (19) S.T.R. 242 (Tri. - Ahmd.) IN THE CESTAT, WEST ZONAL BENCH, AHMEDABAD [COURT NO. II] Shri Ashok Jindal, Member (J) COMMISSIONER O SERVICE TAX, AHMEDABAD Versus PURNI ADS. PVT. LTD.
 - 2009 (16) S.T.R. 63 (Tri. - Chennai) IN THE CESTAT, SOUTH ZONAL BENCH, CHENNAI Ms. Jyoti Balasundaram, Vice-President and Shri P. Karthikeyan. Member (T) SIFY TECHNOLOGIES LTD. Versus COMMISSIONER OF SERVICE TAX, CHENNAI
 - 2013 (30) S.T.R. 62 (Tri. - Ahmd.) IN THE CESTAT, WEST ZONAL BENCH, AHMEDABAD [COURT NO. II] Shri B.S.V. Murthy, Member (T) BHOGILAL CHHAGULAL & SONS Versus COMMISSIONER OF S.T., AHMEDABAD
- The show cause notice covers the period of 01.04.2016 to 31.03.2017. The show cause notice has been issued on 22.10.2021. Thus, the show cause notice has invoked the extended period of limitation. The extended period of limitation cannot be invoked in the present case since there is no suppression, willful misstatement on the part of the appellant. There is no question of suppression or willful misstatement by the appellant. The show cause notice has entirely failed to make out any case of suppression, willful misstatement on the part of the appellant. The show cause notice is liable to be dropped on this ground also.
- The Show Cause Notice has not given any reason whatsoever for imposing the penalty under Section 78 of the Act. The show cause notice merely alleging badly that there is suppression on the part of the Appellant. The present show



cause notice has not brought any evidence/ fact which can establish that the appellant has suppressed anything from the department. Hence no case has been made out on the ground of suppression of facts or willful misstatement of facts with the intention to evade the payment of service tax. Hence, the present case is not the case of fraud, suppression, willful misstatement of facts, etc. Hence, penalty under section 78 of the Act cannot be imposed. The show cause notice is liable to be dropped on this ground also. Further, the Appellant is entitled to entertain the belief that their activities were not taxable. That cannot be treated as suppression from the department. The Appellant rely on Hon'ble Gujarat High Court decision in case of Steel Cast Ltd. 2011 (21) STR 500 (Guj).

- Penalty under Section 77 is not imposable since there is no short payment of service tax. As per the merits of the case, the Appellant is not liable for payment of Service tax. They rely on the various judgements of Hon'ble Courts and Tribunal.

6. Personal Hearing in the case was held on 18.08.2023. Shri Vipul Khandhar, Chartered Accountant, appeared for personal hearing on behalf of the appellant. He reiterated submissions made in the appeal memorandum and the additional submissions handed over at the time of personal hearing. He also submitted that the appellant provided services are in relation to transportation of Milk which is exempt under Sr. No. 20(I) of the Mega Exemption Notification 25/2012-ST. However, the adjudicating authority has passed the impugned order merely on the basis of income tax data without any verification. He requested to set aside the impugned order or to remand the matter back to the adjudicating authority.

6.1 On account of change in appellate authority personal hearing was again scheduled on 20.10.2023. Shri Vipul Khandhar, Chartered Accountant, appeared for personal hearing on behalf of the appellant. He reiterated the submissions made in the appeal memorandum, requested to allow the appeal.

7. I have carefully gone through the facts of the case available on record, grounds of appeal in the appeal memorandum, oral submissions made during personal hearing, additional written submissions, the impugned order passed by the adjudicating authority and other case records. The issue before me for decision in the



present appeal is whether the demand of service tax amounting to Rs. 61,14,473/- confirmed under proviso to Section 73 (1) of Finance Act, 1994 alongwith interest, and penalties vide 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. 2016-17.

8. From the submissions made by the appellant it is observed that the appellant is a Proprietorship firm engaged in providing services by way of "Transportation of Goods i.e. Milk" to various dairy farms during the period F.Y. 2016-17. They have claimed that their services of Milk Transportation amounting to Rs. 4,04,65,541/- stands exempted from Service Tax in terms of Sr.No. 21 (d) of Notification No.25/2012-ST dated 20.06.2012 and remaining commission income amounting to Rs. 2,97,609/-, which is eligible under threshold limit for exemption of Service Tax.

9. On going through the impugned order, I find that the adjudicating authority has recorded at Para-24 of the impugned order that :

"24. I find that ...The random copies of bills provided by the noticee are neither legible nor in the name of any of the Dairy. The Income Tax Return submitted by the noticee does not indicate that the noticee is having any specific income pertaining to transportation and just indicates that it is a gross contract income. The random contracts submitted by the noticee, in certain cases, does not indicate the name of the noticee anywhere in the contract. The contracts submitted by the noticee of M/s Kairu District Co-operative Milk Producers Union Ltd., M/s Mother Dairy (A unit of GCMMF Ltd.) and M/s Junagadh Dairy, are in the name of Ganesh Transport.

9.1 Further, the adjudicating authority has referred to definition of Goods Transport Agency and recorded at Para 25 of the impugned order that :

"25. As such, I find that the noticee has not submitted the entire details of service recipients, Contracts, Bills, Consignment Notes, Lorry Receipts, etc. to establish that the service tax liability pertains to transportation or transportation of Milk. I find that the income received from the Income Tax Department derived from the Income Tax Returns, just indicates income as Contractors and the Balance Sheet indicates the income as Gross Contract Income. Besides, on perusal of some service recipient's ledger, it appears that they might be individual, GTA etc. Further, in absence of any data, consignment notes, LRs or any clarification, no exemption from Service Tax



can be accorded to the Noticee. ... the noticee has not been able to justify with conclusive documentary evidence that their gross contract income indicated by them in their Income Tax return for 2016-17 is eligible for exemption under SI. No. 21(d) of the Notification No. 25/2012 Service Tax dated 20.06.2012."

10. Since the appellant is claiming to be a transporter, transporter is not liable for Service Tax except GTA. Further, in case of GTA, the recipient has to pay the tax. Moreover transportation of milk is exempted. So prima facie the appellant does not appear to be liable for payment of service tax except for Commission income which is below threshold limit. However, to get the exact facts detailed verification of the transactions of the appellant need to be done to determine the actual liability, if any, of the appellant. Hence the matter is remanded for fresh adjudication.

11. Therefore, the impugned order passed by the adjudicating authority is set aside and the matter is remanded back for fresh adjudication.

12. अपील कर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

The appeal filed by the appellant stands disposed of in above terms.

G. C. J.
31.10.23

ज्ञानचंद जैन

आयुक्त (अपील्स)

Dated: 31st Oct, 2023

सत्यापित /Attested :

[Signature]
सोमनाथ चौधरी

अधीक्षक (अपील्स)

सी जी एस टी, अहमदाबाद



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