



सत्यमेव जयते

आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeals Ahmedabad Commissionerate
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आज़ादी का
अमृत महोत्सव

By SPEED POST

DIN:- 20231264SW000055705D

(क)	फाइल संख्या / File No.	GAPPL/COM/STP/2328/2023-APPEAL / 9138-42
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-133/2023-24 and 24.11.2023
(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	05.12.2023
(ङ)	Arising out of Order-In-Original No. 68/ST/OA/ADJ/2022-23 dated 27.02.2023 passed by the Assistant Commissioner, CGST, Division-Himmatnagar, Gandhinagar Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Sureshkumar Revabhai Patel, Pipli Kampa, Hadiyal Road, Near Sahakari Gin, Himmatnagar, Gujarat-383001

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:-

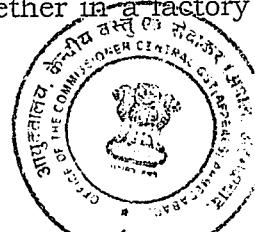
Revision application to Government of India:

(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 प्रक्रिया 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 मामले 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 भीतर मूल-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 संलग्न रकम 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.

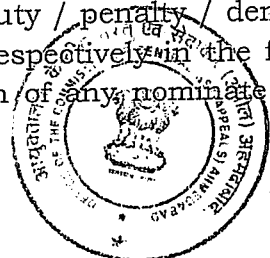
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 :-

(2) उक्तलिखित परिच्छेद 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 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 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 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."



ORDER IN APPEAL

M/s. Suresh Kumar Revabhai Patel, Pipli Kampa, Hadiyol Road, Near Sahakari Gin, Himmatnagar, Gujarat-383001 (hereinafter referred to as '*the appellant*') have filed the present appeal against the Order-in-Original No. 68/ST/OA/ADJ/2022-23 dated 27.02.2023 (in short '*impugned order*') passed by the Assistant Commissioner, Central GST, Division-Himmatnagar, Gandhinagar Commissionerate (hereinafter referred to as '*the adjudicating authority*'). The appellant were engaged in providing taxable services and were not registered with the Service Tax Department. They are holding PAN No. AIDPP6043P.

2. The facts of the case, in brief, are that based on the data received from the Central Board of Direct Taxes (CBDT) for the F.Y. 2015-16, it was noticed that the appellant had earned substantial income by providing taxable services. However, they neither obtained Service Tax Registration nor paid service tax on such income. Letters were, therefore, issued to the appellant to provide the details of the services provided during the F.Y. 2015-16 and explain the reasons for non-payment of tax and provide the certified documentary evidences for the same. The appellant neither provided the documents nor submitted any reply justifying the non-payment of service tax on such receipts. The service tax was therefore calculated on the income reflected under the heads "Sales / Gross Receipts from Services (Value from ITR)" or "Total Amount paid / credited under Section 194C, 194I, 194H, 194J (Value from Form 26AS)" of the Income Tax Act, 1961, on which no tax was paid.

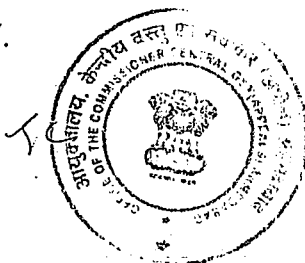
<i>Sr. No.</i>	<i>F.Y.</i>	<i>Value from ITR or Value of Form 26AS</i>	<i>Service tax rate</i>	<i>Service Tax Payable</i>
01	2015-16	31,72,672/-	14.5%	4,60,037/-

2.1 A Show Cause Notices (SCN) bearing No. V/15-39/CGST-HMT/O&A/2021-22 dated 23.04.2021 was issued to the appellant proposing recovery of service tax amount of Rs. 4,60,037/- along with interest; under Section 73(1) and Section 75 of the Finance Act, 1994. Imposition of penalties under Section 77(1) and Section 78 of the Finance Act, 1994 were also proposed.

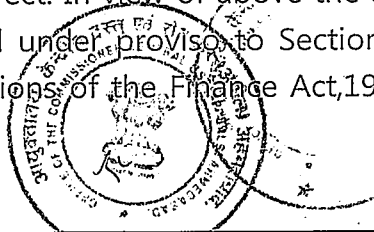
3. The said SCN was adjudicated vide the impugned order wherein the service tax demand of Rs. 4,60,037/- was confirmed alongwith interest. Penalty of Rs. 10,000/- under Section 77(1) and penalty of Rs. 4,60,037/- was also imposed under Section 78 of the Finance Act.

4. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal, on the grounds elaborated below:-

- Pre-Consultation notice before issuance of Show cause notice was not given to the appellant. Such a show cause notice is not sustainable in terms of Board's Circular No.1053/2/2017-CX dated 10.03.2017.



- The Balance Sheet for FY 2015-16; clearly reflects that they owned 2 vehicles which they used for transportation of goods in the capacity of GTA Service provider. In the Profit and Loss account various expenses viz Vehicle Repairs and Maintenance, Vehicle Deisel Expenses, Driver's Salary expenses etc. related to transportation of goods are reflected. Thus the appellant is having necessary equipment and manpower for providing transportation of goods service by road from one destination to other destination in the capacity of GTA service provider as per request from their customers. Invoices were issued to the client which contained the date of journey, details of Journey performed, description of goods, Consignor's and consignee's name, Vehicle Number, 'Fright payer is liable to paying service tax', total freight, Drivers name etc. Thus the details contain in the invoices are the same which required for issuance of consignment note. Section 65B(26) provides the definition of GTA service provider as "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.
- As per Sr.No.2 of Notification No. 30/2012-ST issued under Section 68(2) of the Finance Act, 1994, the charge of paying service tax is fastened on the service recipient and he is liable to pay service tax to the extent of 100%. Further, in terms of Rule 2(d)(B) of the Service Tax Rules, 1994 also the liability is on the recipient of GTA service.
- When no service tax is payable by the appellant, the appellant is not liable to be registered and pay service tax on the income earned as GTA nor required to be submitted in ST-3. Therefore, the GTA service recipient is required to register and file the ST-3 return.
- Further in the case of GTA service provider Rule 2(d)(A)(ii) read with Notification No.30/2012-ST stipulates that the person liable to pay freight to the GTA service provider is liable to pay Service tax. Therefore, by the statute itself provides that the recipient of the GTA service is liable to pay service tax. For which the GTA service provider is not answerable to provide proof that their consignor or consigner has paid service tax or not paid service tax. It is the onus on the department to detect as to whether service tax is discharged by the person liable to pay service tax has paid or not and is not the onus of the GTA service provider.
- Imposition of penalties are not sustainable as the appellant's service is not chargeable in their hands instead the same is chargeable in terms of Section 66B of the Finance Act, 1994 read with Section 68(2) of the Finance Act, 1994 in the hands of service recipients. Thus, the appellant have not contravened the provisions of Section 68(1) of the Finance Act, 1994 read with Rule 6 of Service Tax Rules, 1994; not contravened the provisions of Section 69 of the Finance Act, 1994 read with Rule 4 of the Service Tax Rules, 1994; not contravened section 70 of the Finance Act, 1994 read with Rule 7 of the Service Tax Rules, 1994. Hence the allegation of suppression of facts with intent to evade payment of tax levelled against us is baseless and is factually incorrect. In view of above the appellant is not liable to pay service tax as demanded under proviso to Section 74 of the Finance Act, not violated any of the provisions of the Finance Act, 1994 or rules



made there under. Hence they are not liable to any penalty as proposed under Section 77 and 78 of the Finance Act, 1994. Hence the impugned show cause notice is not sustainable under the law. Therefore, the appellant contend that penalty of Rs.10,000/-imposed under Section 77(1) of the Finance Act,1994 and penalty of Rs. 4,60,037/- imposed under Section 78 is not sustainable and is erroneous.

5. Personal hearing in the case was held on 22.09.2023. Shri Vijay Thakkar, Consultant appeared and reiterated the submissions made in appeal memorandum and handed over the additional written submissions with supporting documents. He stated that the appellant has provided the GTA service and part of which was to Companies and firms and partly to the individuals/proprietors, a break-up of which was provided to the adjudicating authority but the same was not accepted. He submitted that the applicability of reverse charge on GTA services to Companies/firms is valid. The remaining taxable service provided to individual / proprietors is less than Rs. 10 Lakhs and is eligible for the threshold limit exemption. He further submitted that in case the contention of GTA is not accepted, the transport service, other than GTA falls under the negative list of services. In view of above, he requested to set-aside the impugned order.

5.1 Due to change in the appellate authority, personal hearing in the case was again held on 25.10.2023. Shri Vijay Thakkar, Consultant appeared and reiterated the submissions made in appeal memorandum and submissions made in earlier hearing and requested to set-aside the impugned order and allow the appeal.

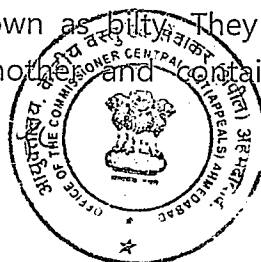
6. I have carefully gone through the facts of the case, grounds of appeal, submissions made in the appeal memorandum and documents available on record. The issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority, confirming the service tax demand of **Rs. 4,60,037/-** along with interest and penalty, in the facts and circumstance of the case, is legal and proper or otherwise. The demand pertains to the period F.Y 2015-16.

6.1 The SCN demands service tax on the income of Rs.31,72,672/-. The adjudicating authority after considering the Profit & Loss Account and the party-wise ledgers provided by the appellant came to the conclusion that the appellant was providing GTA service as was issuing bilty to various clients. A sample copy of bilty was provided by the appellant. From the copy of Bilty produced in Para-15 of the impugned order, it is clear that the appellant has been charging their client for the transport services provided. The bilty mentions the description of goods, quantity, freight per M.T, Freight to be paid. All these facts clearly indicate that the appellant has been providing GTA service and not renting the trucks.

6.2 Further, Section 65B(26) of the F.A, 1994 defines GTA as;

(26) "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;

Since Consignment Notes are sometimes known as bilty. They are issued when goods are transported from one location to another and contain information of



transporter, consignor and consignee it can be treated as a consignment note. Further, it is observed that the appellant has not submitted any Lease/Renting contract to prove that the income earned was from renting of trucks. I, therefore find that the income derived by the appellant is from GTA service which is taxable in nature.

6.3 In terms of Notification 30/2012-ST dated 20.06.2012, 100% tax liability to pay tax under GTA service shall be on the person who pays freight, if the recipient falls under following categories.

- (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) *any body corporate established, by or under any law; or*
- (f) *any partnership firm whether registered or not under any law including association of persons;*
- (iii) *provided or agreed to be provided by way of sponsorship to anybody corporate or partnership firm located in the taxable territory;*

In the impugned order at para-14, bifurcation of service recipient as Company or individuals is given. I find that the appellant has rendered services valued at Rs.22,30,475/- to the Company or firm hence 100% tax liability on such amount shall be on the service recipient and not on the appellant.

6.4 Further, the appellant has rendered the services valued at Rs.9,42,197/- to individuals, hence the tax liability in such case shall be on the appellant. Entry No-21 of Notification No. 25/2012-ST dated 20.06.2012, exempts the services provided by a goods transport agency if following criteria is fulfilled or transportation is respect of following;

- (a) *fruits, vegetables, eggs, milk, food grains or pulses in a goods carriage;*
- (b) *goods where gross amount charged for the transportation of goods on a consignment transported in a single goods carriage does not exceed one thousand five hundred rupees; or*
- (c) *goods, where gross amount charged for transportation of all such goods for a single consignee in the goods carriage does not exceed rupees seven hundred fifty;*

However, the appellant has not submitted the documents before the appellate authority to verify the eligibility of above criteria. Hence, I find that the benefit of above notification also cannot be extended to them. Further, I also find that the benefit of abatement provided in Notification No.26/2012-ST also cannot be provided to the appellant as they failed to produce documents to prove that the condition prescribed at Sr.No.7 of the notification has been fulfilled.

6.5 Furthermore, the appellant have also claimed SSI exemption under Notification No.33/2012-ST claiming that in the F.Y. 2014-15 their taxable income was Rs.9,92,267/- which is below Rs.10 lakhs hence in the F.Y. 2015-16, they are liable for the SSI exemption. I find merit in their argument. As per P&L Account the taxable income is shown a Rs.9,92,267/- which is below the threshold limit of Rs. 10 Lacs,

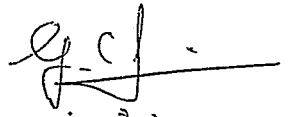


hence they are not liable to pay service tax on the value upto Rs.10 lacs in the current year. In the F.Y. 2015-16 the taxable income is shown as Rs.31,72,672/- however, the liability of the appellant is only on the income of Rs.9,42,197/- which is also below Rs.10 Lacs. Hence, I find that considering the threshold limit exemption, the appellant is not required to discharge any tax liability for the period in dispute. Accordingly, I find that the demand of tax on income of Rs.9,42,197/- shall not sustain.

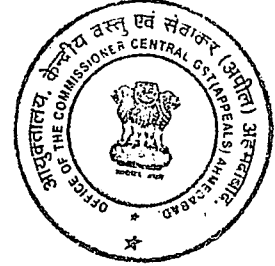
7. When the demand does not sustain there is no question of demanding interest and imposing penalty.

8. In view of the above discussion, I set-aside the impugned order confirming the service tax demand of **Rs.4,60,037/-** alongwith interest and penalties and allow the appeal filed by the appellant.

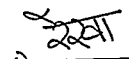
9. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stands disposed off in above terms.


(ज्ञानचंद जैन)
आयुक्त (अपील्स)

Date: 24.11.2023



Attested


(रेखा नायर)
अधीक्षक (अपील्स)
केंद्रीय जी. एस. टी, अहमदाबाद

By RPAD/SPEED POST

To,
M/s. Suresh Kumar Revabhai Patel,
Pipli Kampa, Hadiyol Road,
Near Sahakari Gin, Himmatnagar,
Gujarat-383001

Appellant

The Assistant Commissioner
CGST, Division-Himatnagar,
Gandhinagar

Respondent

Copy to:

1. The Principal Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Gandhinagar.
3. The Assistant Commissioner (System), CGST, Appeal, Ahmedabad .

(For uploading the OIA)

14. Guard File.