



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

DIN:- 20240164SW0000712173

(क)	फाइल संख्या / File No.	GAPPL/COM/STP/3797/2023-APPEAL / 356-60
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-173/2023-24 and 28.12.2023
(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	03.01.2024
(ङ)	Arising out of Order-In-Original No. AC/S.R./77/ST/KADI/2022-23 dated 31.03.2023 passed by the Assistant Commissioner, CGST, Division: Kadi, Commissionerate: Gandhinagar	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Shayar Construction Co., 158/1, Opp. ONGC Colony, At- Merda, Tal-Kadi, Dist-Mehsana, Gujarat

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:-

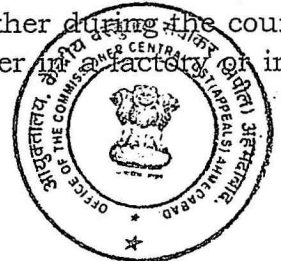
Revision application to Government of India:

(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 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.

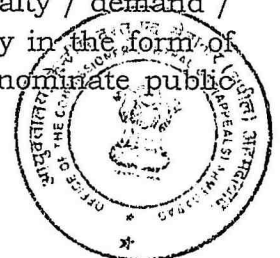
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-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 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 और 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।

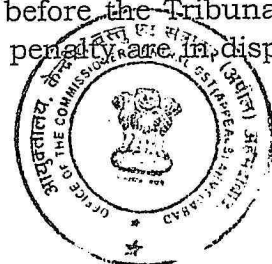
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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 Shayar Construction Co., 158/1, Opp. ONGC Colony, At- Merda, Tal-Kadi, Dist-Mehsana, Gujarat [hereinafter referred to as "the appellant"] against Order in Original No. AC/S.R./77/ST/KADI/2022-23 dated 31.03.2023 [hereinafter referred to as "the impugned order"] passed by the Assistant Commissioner, CGST, Division - Kadi, Commissionerate - Gandhinagar [hereinafter referred to as "the adjudicating authority"].

2. Briefly stated, the facts of the case are that the appellant were registered under Service Tax Registration No. ABEPR1777NST001, under the category of 'Commercial/ Industrial Building and Civil Structures'. As per information received from the Income Tax Department, it was observed that during the period F.Y. 2015-16 & F.Y. 2016-17, the appellant had not declared the 'Gross Value of Services provided' in ST-3 as per the gross 'sales/gross receipt from services' declared in ITR. Accordingly, letters and email dated 27.10.2020, 28.12.2020, 09.04.2021 & 12.04.2021 and the summons dated 15.04.2021 were issued to the appellant calling for the details of services provided and the relevant documents. The appellant has submitted the details in hearing of pre-SCN consultation on 26.04.2021. On verification of the documents, their services appeared to fall under the "Works Contract Services", accordingly, Service Tax was required to be paid. Further, the jurisdictional officers considering the services provided by the appellant as taxable under Section 65 B (44) of the Finance Act, 1994 determined the Service Tax liability on the basis of differential value between 'Sales of Services' under Sales/Gross Receipts from Services (Value from ITR)/ Form 26AS and ST-3 for the relevant period.

2.1 The appellant was issued Show Cause Notice No. GEXCOM/AE/VRFN/47/2020/- CGST-RANGE-2-DIV-KADI-COMMRTE-GANDHINAGAR dated 27.04.2021 (in short SCN) proposing to Service Tax demand of Rs.45,66,636/- under proviso to Section 73 (1) of Finance Act, 1994 along with interest under Section 75 of the Act. The SCN also proposed imposition of penalty under Section 70 and Section 78 of the Finance Act, 1994.

3. The said SCN was adjudicated vide the impugned order wherein the service tax demand of Rs.32,86,086/- was confirmed along with interest. However, the service tax demand of Rs.12,80,550/- was dropped. Penalty of Rs.32,86,086/- was imposed under Section 78 and penalty of Rs.20,000/- was imposed for non filing of each ST-3 for the period 2015-16 to 2016-17.

4. Being aggrieved with the impugned order, the appellant has filed the instant appeal along with a Miscellaneous Application seeking condonation of delay application on the following grounds;

- The appellant has been executing works contract service to the corporation & ITD companies, so as per notification vide Notification No.- 30/2012 which was further amended by Notification No.- 45/2012, 10/2014 and recently by 7/2015 read with the WCT valuation rule: "Clause (h) of section 66E specifies service portion in execution of works contract as a 'Declared Service'.

'Works contract' is defined in section 65B (54), which read as follows:



"works contract" means a contract wherein transfer of property in goods involved in the execution of such contract is leviable to tax as sale of goods and such contract is for the purpose of carrying out construction, erection, commissioning, installation, completion, fitting out, improvement, repair, renovation, alteration of any building or structure on land or for carrying out any other similar activity or a part thereof in relation to any building or structure on land.

EXEMPTION : *In the definition of works contract there are two basic ingredients which are discussed below:*

- (i) *Primary Condition for classifying the service under works contract is that the contract shall involve transfer of property in goods in executing such contract which should be leviable to tax as sale of goods.*
- (ii) *The contract is for the purpose of carrying out construction, erection, commissioning, installation, completion, fitting out, improvement, repair, renovation, alteration of any movable or immovable property.*

If the service provider uses the goods in execution of works contract, the property of which is transferred, it qualifies as works contract. However, if the service provider only provides the specified services without use of goods, the services will not be considered as works contract but will be considered as specified services and exemption under S No. 12, 13 & 14 of notification No. 25/2012-ST, dated 20.06.2012 would be available. In nutshell, it is not necessary that the services shall be works contract. The lists of such exemption are given below:

S No. 12 of Notification No. 25/2012-ST dated 20.06.2012

S No. 13 of Notification No. 25/2012-ST dated 20.06.2012

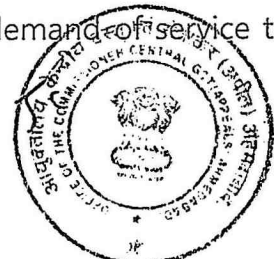
S No. 14 of Notification No. 25/2012-ST dated 20.06.2012

S No. 29(h) of Notification No. 25/2012-ST dated 20.06.2012

- In Rule 2A of the Service Tax (Determination of Value) Rules, 2006, category "B" and "C" of works contracts are merged into one single category, with percentage of service portion as 70%; this change has come into effect from 1st October, 2014. This rationalization by way of merger of categories has been made to avoid disputes of classification between these two categories. The new provisions are as under:

S. No.	In case of works contracts entered into –	ST shall be payable on ___ % of the total amount charged for the works contract
A	For execution of Original Works	40%
B	in case of works contract, not covered under sub-clause (A), including works contract entered into for,- (i) maintenance or repair or reconditioning or restoration or servicing of any goods; or (ii) maintenance or repair or completion and finishing services such as glazing or plastering or floor and wall tiling or installation of electrical fittings of immovable property	70%

- They submitted that from the above it is clear that as the WCT service provided by the appellant was of original work, the appellant was eligible for the abatement of 60% and thereby the appellant hereby request you to reduce the demand of service tax to that extent.



4.1 On going through the appeal memorandum, it is noticed that the impugned order was issued on 06.04.2023 and the present appeal, in terms of Section 85 of the Finance Act, 1994, was filed on 15.06.2023 i.e. after a delay of 04 days from the last date of filing appeal. The appellant have, on 21.12.2023, filed a Miscellaneous Application seeking condonation of delay stating that the appellant was out of station hence could not file the appeal within time. They, therefore, requested to condone the delay of 04 days, which is within the condonable period.

5. Personal hearing in the matter was held on 18.12.2023. Shri Vipul Khandhar, Chartered Accountant, appeared for personal hearing on behalf of the appellant. He stated that the appellant is ONGC Civil Contractor for laying pipe lines. He re-iterated the contents of the written submission and requested to allow their appeal.

6. Before taking up the issue on merits, I will first decide the Miscellaneous Application filed seeking condonation of delay. As per Section 85 of the Finance Act, 1994, an appeal should be filed within a period of 2 months from the date of receipt of the decision or order passed by the adjudicating authority. Under the proviso appended to sub-section (3A) of Section 85 of the Act, the Commissioner (Appeals) is empowered to condone the delay or to allow the filing of an appeal within a further period of one month thereafter if, he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the period of two months. Considering the cause of delay as genuine, I condone the delay of 04 days and take up the appeal for decision on merits.

7. I have gone through the facts of the case, submissions made in the Appeal Memorandum and the submissions made at the time of personal hearing. The issue before me for decision is whether the service tax demand of **Rs.32,86,086/-** confirmed by the adjudicating authority in the facts and circumstances of the case is proper or otherwise. The demand pertains to the period from F.Y. 2015-16 to 2016-17.

7.1 The adjudicating authority after examining the works completion certificate submitted by the appellant observed that the works contract assigned by M/s. HPCL & M/s. SGL was in the nature of original work, covered under Explanation-1 to Rule 2A of the Service Tax (Determination of Values) Rules, 2006. Therefore, for such contracts the appellant was granted 60% abatement under Rule 2A (ii) (A). For the remaining contracts entered with M/s. ONGC, it was observed that they were in the nature of renovation / repairing work i.e. other than original work. Hence, an abatement of 30% was granted to the appellant.

7.2 The appellant however claim that the Works Contract Service provided was of original work, hence, they are eligible for the abatement of 60% further they also claimed the activity is also covered as specified services and exemption under S No. 12, 13 & 14 of Notification No. 25/2012-ST, dated 20.06.2012 would be available.

7.3 To examine their claim relevant entries of Notification No. 25/2012-ST, dated 20.06.2012 is re-produced below;



12. Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of -

- (a) a civil structure or any other **original works** meant predominantly for use other than for commerce, industry, or any other business or profession;
- (b) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);
- (c) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment;
- (d) canal, dam or other irrigation works;
- (e) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal; or
- (f) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the Explanation 1 to clause 44 of section 65B of the said Act;

13. Services provided by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-

- (a) a road, bridge, tunnel, or terminal for road transportation for use by general public;
- (b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;
- (c) a building owned by an entity registered under section 12AA of the Income tax Act, 1961(43 of 1961) and meant predominantly for religious use by general public;
- (d) a pollution control or effluent treatment plant, except located as a part of a factory; or a structure meant for funeral, burial or cremation of deceased;

14. Services by way of construction, erection, commissioning, or installation of original works pertaining to,-

- (a) an airport, port or railways, including monorail or metro;
- (b) a single residential unit otherwise than as a part of a residential complex;
- (c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;
- (d) post-harvest storage infrastructure for agricultural produce including a cold storages for such purposes; or
- (e) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages;

7.4 It is observed that the appellant has carried out cleaning, repairing and painting of steel storage tanks of various sizes in installations of ONGC, Ahmedabad Assets, which I find is not covered either in Entry No.12, 13 or 14 of the mega notification. Thus, I find that the exemption claimed by the appellant cannot be extended to them.

8. In light of above discussion and findings, I uphold the service tax demand of Rs. 32,86,086/-. When the demand sustains there is no escape from interest liability. Hence, I find that the same is also recoverable.

9. I find that the imposition of penalty under Section 78 is also justifiable as it provides penalty for suppressing the value of taxable services. Hon'ble Supreme Court in case of *Union of India v/s Dharamendra Textile Processors* reported in [2008 (231) E.L.T. 3 (S.C.)], concluded that the section provides for a mandatory penalty and leaves no scope of discretion for imposing lesser penalty. I find that the appellant was rendering a taxable service but did not file the statutory returns. This act thereby led to suppression of the

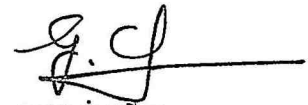


value of taxable service and such non-payment of service tax undoubtedly brings out the willful mis-statement and fraud with intent to evade payment of service tax. If any of the circumstances referred to in Section 73(1) are established, the person liable to pay tax would also be liable to pay a penalty equal to the tax so determined.

10. As regards, the imposition of penalty under Section 70 is concerned; I find that the same is also imposable. The appellant were rendering the taxable service and were liable to pay service tax and file ST-3 returns. However, they failed to file ST-3 Return for F.Y. 2015-16 and F.Y. 2016-17 in terms of Rule 7C. Hence, I find that non-filing of returns make them liable to a penalty of Rs.20,000/-.


11. In view of the above discussion, I uphold the impugned order confirming the service tax demand of **Rs. 32,86,086/-** alongwith interest and penalties.

12. अपीलकर्ता 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.



ज्ञानचंद जैन
आयुक्त (अपील्स)

सत्यापित/Attested :



रेखा नायर

अधीक्षक (अपील्स)

सी जी एस टी, अहमदाबाद

Dated: 28th December 2023



BY RPAD / SPEED POST

To

M/s Shayar Construction Co.,
158/1, Opp. ONGC Colony,
At- Merda, Tal-Kadi,
Dist-Mehsana, Gujarat.

Appellant

The Assistant Commissioner,
CGST, Division Kadi,
Commissionerate Gandhinagar.

Respondent

Copy to: -

1. The Principal Chief Commissioner, CGST & C.Ex., Ahmedabad Zone.
2. The Commissioner, CGST & C.Ex., Commissionerate: Gandhinagar.
3. The Superintendent (System), CGST, Appeals, Ahmedabad. (for uploading the OIA).
4. Guard File.