



सत्यमेव जयते

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

By SPEED POST

DIN:- 20230664SW0000414356

(क)	फाइल संख्या / File No.	GAPPL/COM/STP/981/2022-APPEAL / 2112 - 16
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-039/2023-24 and 12.05.2023
(ग)	पारित किया गया / Passed By	श्री अखिलेश कुमार, आयुक्त (अपील) Shri Akhilesh Kumar, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	12.06.2023
(ङ)	Arising out of Order-In-Original No. PLN-AC-STX-24/2021-22 dated 03.03.2022 passed by the Assistant Commissioner, CGST, Division-Palanpur, Gandhinagar Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Sainath Electricals (Prop. Darbar Jitubhai Khemsingh), Paras Society, Sihor, Kankrej, Gujarat-385550

कोई व्यक्ति इस अपील-आदेश से असंतोश 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 अंततः 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.

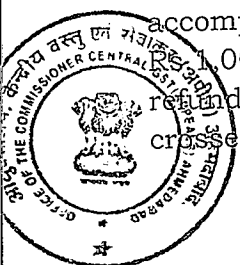
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 रू 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

This Order arises out of an appeal filed by Mr. Darbar Jitubhai Khemsingh, Prop. of M/s Sainath Electricals, Paras Society, Sihori, Tal. Kankrej, Banaskantha - 385550 (in short 'appellant') against Order-in-Original No. PLN-AC-STX-24/2021-22 dated 03.03.2022 (in short 'impugned order') passed by the Assistant Commissioner, CGST Division: Palanpur, Commissionerate : Gandhinagar (in short 'adjudicating authority').

2. Briefly stated, the facts of the case are that the appellant were engaged in business activity of Contractors [Others] and were registered under Service Tax Registration No. AJSPD9560HSD001. As per the information received from the Income Tax department, discrepancies were observed in payment of service tax by the appellant when compared with the total income declared by them in their ITR-5 (Income Tax Returns) and Form-26AS for the F.Y. 2015-16. In order to verify whether they have properly discharged their service tax liability during the period, letters/emails dated 14.05.2019, 13.12.2019, and 10.01.2020 were issued to them. The appellants did not submit any reply. They did not file any Service Tax Returns (ST-3) for the period F.Y. 2015-16.

2.1 It was observed by the jurisdictional officers that the nature of service provided by the appellant were covered under the definition of 'Service' as per Section 65 B(44) of the Finance Act, 1994 (FA, 1994), and their services were not covered under the 'Negative List' as per Section 66 D of the FA, 1994, nor were they exempted vide the Mega Exemption Notification No. 25/2012-S.T dated 20.06.2012 (as amended). Hence, the services provided by the appellant during the relevant period were considered taxable.

3. The Service Tax payable by the appellant during the F.Y. 2015-16 was calculated on the basis of 'sales of services' shown in the ITR-5, by considering the said amount as taxable value. The details of service tax calculation is detailed as per table below :

Sr. No	Details	Amount for the F.Y. 2015-16 (in Rs.)
1	Total Income as per ITR-5	56,65,141.7/-
2	Income on which Service Tax paid (First Half year)	00/-
3.	Difference of Value	56,65,141.7/-
	Service Tax alongwith Cess. (@ 14.5%)	8,21,445.5/-



3.1 The appellants were issued Show Cause Notice under F.No. IV/16-01/PLN/Prev/TP/SCN/2020-21 dated 11.06.2020 (in short SCN) wherein it was proposed to demand and recover service tax amounting to Rs. 8,21,446/- under the proviso to Section 73 (1) of the Finance Act, 1994 alongwith interest under Section 75 of the Finance Act, 1994. It was also proposed to impose penalties under Sections 76, 77(2), 77(3)(c) and 78 of the Finance Act, 1994;

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

- ▣ the demand for Rs. 7,17,420/- was confirmed under Section 73(1) of the Finance Act, 1994 alongwith interest under Section 75;
- ▣ Penalty of Rs.10,000/- was imposed under Section 77(2) of the Finance Act, 1994;
- ▣ Penalty of Rs.10,000/- was imposed under Section 77(3)(c) of the Finance Act, 1994;
- ▣ Penalty amounting to Rs. 7,17,420/- was imposed under provisions of Section 78 of the Finance Act, 1994 with option for reduced penalty under clause (ii).

5. Aggrieved with the impugned order, the appellant have filed this appeal on following grounds:

- On the facts and circumstances of the case, the adjudicating authority has erred in facts and in law in confirming the demand of Rs. 7,17,420/- under Section 73(1) of the Finance Act, 1994 alongwith interest and penalties.
- The appellants are participating in Tender with UGVCL for providing services in respect of installation of poles (supplied by UGVCL) by fixing wire, earthing, coal, salt, fixing nut and bolt, fabrication and TC structure, and to fix stay set for support on pole. These services are provided to government for public amenities including street lighting and public convenience. UGVCL is a public limited company incorporated on 15.09.2003 and classified as State Government company. The company is involved in production, collection and distribution of electricity.
- During the period F.Y. 2015-16, they have provided services to UGVCL and received payment from them. The services being provided to Government are exempted services in context of the service receiver being Government,



or local authority or governmental authority as defined vide Entry No. 12 of Notification No. 25/2012-ST dated 20.06.2012.

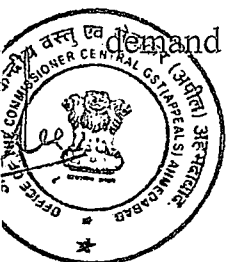
- The adjudicating authority has failed to grant exemption to the appellant for the services provided by them to government or local authority or government authority in terms of Sr. No. 12 of Notification No. 25/2012-ST dated 20.06.2012.

6. Personal Hearing in the case was held on 03.05.2023. Mr. Shailesh J. Shah, Chartered Accountant, appeared for hearing on behalf of the appellant. He submitted a written submission during hearing. He reiterated the submissions made in the appeal memorandum.

6.1 Vide their additional written submission, the appellant submitted that :

- ⊙ They are "A" Class Registered Contractors and have received Tender for erection work of HT line and Transformer Center at Shihori sub-division under Deesa-1 Division from UGVCL. The tenders were allotted on 13.05.2014, 30.12.2014 and 06.01.2015. UGVCL is a holding company under Gujarat Urja Vikas Nigam Limited formed under the Gujarat Electricity Industry (Re-organisation and Regulation) Act, 2003 passed by the Government of Gujarat to restructure the electricity industry.
- ⊙ During the period F.Y. 2015-16 they had provided services to State Government company in respect of installing pole by fixing wire, earthing, coal, salt, fixing bolt and nut, colour, fabrication and TC structure as per terms of the tender and received payment. These services are exempted under Entry No. 12 of Notification No. 25/2012-ST dated 20.06.2012. Retrospective exemption was granted vide Section 102 of the Finance Act, 1994 in respect of contracts entered before 01.03.2015.

7. I have carefully gone through the facts of the case, the submissions made in the appeal memorandum, submission made at the time of personal hearing and additional submissions submitted during personal hearing. I find that the issue to be decided in the instant appeal is whether the Service Tax amounting to Rs. 7,17,420/- confirmed vide the impugned order alongwith interest and penalty, in the facts and circumstances of the case, is legal and proper or otherwise. The demand pertains to the period F.Y. 2015-16.



8. It is observed that the appellant, during the relevant period, were engaged in providing services pertaining to erection of Poles, fixing of electrical wires on poles etc. to Uttar Gujarat Vij Nigam Limited (UGVCL), a wholly owned state government company engaged in providing electricity and related services in various regions of State of Gujarat. It is the contention of the appellant that M/s UGVCL classifies as a Government company and they are eligible for exemption in respect of the services provided to them under Entry No.12 of Notification No. 25/2012-ST dated 20.06.2012. The relevant provisions under Exemption Notification No. 25/2012-ST, dated 20.06.2012, are reproduced below :

Government of India
Ministry of Finance
(Department of Revenue)
Notification No. 25/2012-Service Tax
New Delhi, the 20 th June, 2012

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Act) and in supersession of notification number 12/2012- Service Tax, dated the 17 th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 210 (E), dated the 17 th March, 2012, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the following taxable services from the whole of the service tax leviable thereon under section 66B of the said Act, namely:-

...
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

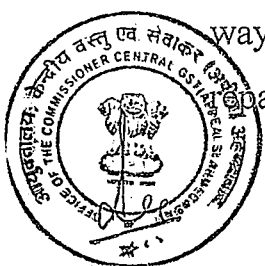
(ii) water treatment, or

(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 65 B of the said Act;

...

8.1 Comparing the above legal provisions with the exemption claimed by the appellant, it is observed that Entry No. 12 provides exemption to various types of services provided to Government, a local authority or a governmental authority by way of construction , erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration and the exemption is granted vide



sub-clauses (a) to (f) of the said entry. However, the appellant have preferred their claim only mentioning the entry no. without the specific sub-clause. Hence, their claim for exemption is vague and legally inadmissible.

8.2 It is further observed that the adjudicating authority has considered the services rendered by the appellant under "Erection, Commissioning and Installation Service" as defined under Section 65(105)(zzd) of the Finance Act, 1994. Further, the adjudicating authority has recorded at Para-22 and 24 of the impugned order that the appellants had provided erection work to UGVCL under various contracts during the period F.Y. 2015-16. They have also provided services to UGVCL by way of hiring of motor vehicle (Diesel Pick Up) alongwith driver and charged on monthly basis for the same. He has classified this service as "transfer of goods by way of hiring, leasing, licensing or in any such manner without transfer of rights to use such goods" in terms of sub-clause (f) of Section 66E of the Finance Act, 1994. However, he has not quantified this service of the appellant in value terms. Further, while quantification of demand, he has considered the value of service as inclusive of service tax payable and re-quantified the demand based on the judgement of the Hon'ble Tribunal in the case of M/s Advantage Media Consultants reported at 2008 (10) STR 449 (T). The re-quantification has been detailed in Para-25 of the impugned order. The adjudicating authority has also denied exemption under Notification No. 25/2012-ST, though he has not discussed this aspect in detail.

9. It is also observed that the appellant have alongwith additional written submission submitted copy of tenders in support of their contention of allotting work to them by M/s UGVCL as detailed below :

- Tender dated 13.05.2014 for an amount of Rs. 5,09,981.64/- ;
- Tender dated 30.12.2014 for an amount of Rs. 2,55,733.38/- ;
- Tender dated 06.01.2015 for an amount of Rs. 5,19,940.00/-.

However, they have not submitted the Invoices / R. A. Bills raised by them evidencing completion of the allotted work. In the absence of these documents, the quantum of services rendered by the appellant to UGVCL during the period F.Y. 2015-16 cannot be ascertained. Further, the total value of services involved in three tenders are much below the value of services provided by them during the period, which has been considered in the SCN. Hence, the appellants' claim for seeking exemption from service tax vide Entry No. 12 of Notification No. 25/2012-ST



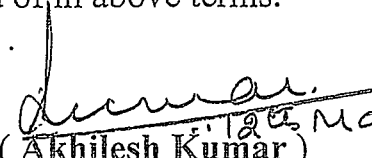
dated 20.06.2012 during the relevant period is vague and not substantiated with corroborative documents and is therefore rejected. Further, the findings of the adjudicating authority regarding service tax liability of the appellant under Section 66 E (f) of the Finance Act, 1994 has not been challenged in this appeal.

10. As regards the contention of the appellant that there is no suppression of facts with an intention to evade payment of Service Tax, I find that the appellants have not filed their service tax returns during the relevant period though they have provided taxable service. Their contention have been examined by the adjudicating authority in detail. I do not find any reason to dis-agree with the findings of the adjudicating authority in this regard.

11. In view of the discussions made above, I am of the considered view that the grounds raised by the appellant in the appeal are vague and not supported by corroborative documents to justify their claim of exemption from Service Tax during the relevant period. Hence, the appeal being devoid of merits is liable to be rejected.

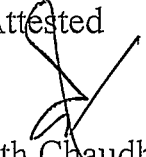
12. Accordingly, the appeal filed by the appellant is dismissed.

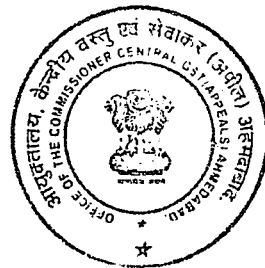
13. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stands disposed of in above terms.


(Akhilesh Kumar)
Commissioner (Appeals)

Dated: 12th May, 2023

Attested


(Somnath Chaudhary)
Superintendent (Appeals),
CGST, Ahmedabad.



To,

By RPAD/SPEED POST

M/s. Darbar Jitubhai Khemsingh,
Prop. of Sainath Electricals,
Paras Society, Sihori,
Tal. Kankrej,
Dist. Banaskantha - 385550

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1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Gandhinagar.
3. The Deputy/Assistant Commissioner, CGST & Central Excise, Division :
Gandhinagar, Commissionerate : Gandhinagar
4. The Dy/Assistant Commissioner (Systems), CGST Appeals , Ahmedabad.
(for uploading the OIA)
5. Guard File.
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