



सत्यमेव जयते

आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeals Ahmedabad Commissionerate
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| (क) | फाइल संख्या / File No. | GAPPL/COM/STP/2657/2022-APPEAL /2132-41 |
| (ख) | अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date | AHM-EXCUS-003-APP-046/2023-24 and 31.05.2023 |
| (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. 58/AC/DEM/MEH/ST/A.D. Enterprise/2022-23 dated 13.06.2022 passed by the Assistant Commissioner, CGST, Division-Mehsana, Gandhinagar Commissionerate | |
| (च) | अपीलकर्ता का नाम और पता / Name and Address of the Appellant | M/s A.D. Enterprise (ABAF8072D), 124/A, Urmi Shopping Center, Opp. B. K. Cinema, S. T. Workshop Road, Mehsana, Gujarat-384002 |

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 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 हों।

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 ईए-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 ई 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- 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



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 अपीलो 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."



अपीलियआदेश / ORDER-IN-APPEAL

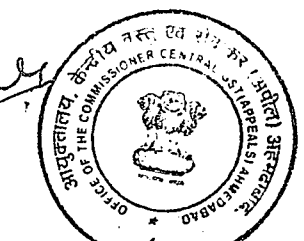
The present appeal has been filed by M/s. A.D. Enterprise, 124/A, Urmi Shopping Centre, Opposite B.K.Cinema, S.T. Workshop Road, Mehsana - 384002 (hereinafter referred to as the appellant) against Order in Original No. 58/AC/DEM/MEH/ST/A.D. Enterprise/2022-23 dated 13.06.2022 [hereinafter referred to as the "*impugned order*"] passed by the Assistant Commissioner, CGST, Division: Mehsana, Commissionerate: Gandhinagar [hereinafter referred to as the "*adjudicating authority*"].

2. Briefly stated, the facts of the case are that the appellant were engaged in providing taxable Services and holding Service Tax Registration No. ABAFA8072DSD001. As per the information received through Preventive Section, H.Q, Gandhinagar, vide D.G. Systems Report No. 02 & 03, discrepancies were observed in the total income declared in the Income Tax Returns (ITR-5), when compared with the Service Tax Returns (ST-3) for the period F.Y. 2015-16 and F.Y. 2016-17. In order to verify the discrepancies in these figures, letter dated 08.05.2020 was issued through e-mail to the appellant asking them to provide details of services provided during the period. The appellants did not submit any reply.

2.1 It was observed by the jurisdictional officers that the nature of service provided by the appellant on this differential amount 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. Further, their services were not found to be exempted vide the Mega Exemption Notification No.25/2012-S.T dated 20.06.2012 (as amended).

3. The Service Tax liability of the appellant for the F.Y.2015-16 and F.Y. 2016-17 was calculated on the basis of difference between 'Value of Services declared in ITR' and 'Value of Services Provided as per ST-3 Returns' as per details given in table below :

| Financial Year (F.Y.) | Differential Taxable Value as per Income Tax Data (in Rs.) | Rate of Service Tax including Cess. | Total Service Tax liability (in Rs.) |
|-----------------------|--|-------------------------------------|--------------------------------------|
| 1 | 2 | 3 | 4 |
| 2015-16 | 0/- | 14.5% | 0/- |
| 2016-17 | 64,04,024/- | 15% | 9,60,604/- |



4.1 The appellant were issued Show Cause Notice under F.No. V.ST/11A-40/A.D. Enter./2020-21 dated 30.06.2020 (in short SCN) wherein it was proposed to demand and recover service tax amounting to Rs. 9,60,604/- under the proviso to Section 73 (1) of the Finance Act, 1994 alongwith interest under Section 75 of the Finance Act, 1994. Penalties were proposed under Section 77(2), 77C and 78 of the Finance Act, 1994.

5. The SCN was adjudicated vide the impugned order wherein

- the demand for service tax amounting to Rs. 3,08,095/- on the taxable value of Rs. 20,53,965/- was confirmed under Section 73(2) 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 @ Rs. 200/- per day till the date of compliance or Rs. 10,000/- whichever is higher was imposed under the provisions of Section 77(1)(c) of the Finance Act, 1994.
- Penalty amounting to Rs. 3,08,095/- was imposed under Section 78 of the Finance Act, 1994 with option for reduced penalty under clause (ii).

6. Being aggrieved with the impugned order, the appellant have filed this appeal on following grounds:

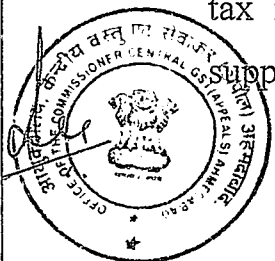
- The demand raised vide the SCN is for the period F.Y. 2016-17 and based entirely on the basis of data received from Income Tax department without any verification. Hence, the SCN is incorrectly issued without giving proper opportunity to the appellant to explain the case.
- The SCN was issued under Section 73 invoking extended period of limitation. As there is no suppression or misstatement, invocation of extended period is not just and proper. In support they relied the following decisions :
 - decision of the Hon'ble Supreme Court of India in the case of Cosmic Dye Chemical Vs Collector of Cen.Excise, Bombay – [1995 (75) ELT 721 (SC)].
 - Pushpam Pharmaceuticals Co.Vs CCE, [1995 (78) ELT 401 (SC)]
 - Sourav Ganguly Vs Commissioner of Service Tax, Kolkata [2020 ITL (ST) 11]



- The appellant had submitted before the adjudicating authority clarification regarding the entire taxable value of Rs. 64,04,024/- alleged in the SCN. They have stated that some services were provided to Body Corporates, which were covered under Reverse Charge Mechanism (RCM) vide Notification No. 30/2012-ST dated 20.06.2012 and some services were exempted vide Notification No. 25/2012-ST dated 20.06.2012. The details are as per table below :

| Sr. No. | Name of Service Recipient | Amount of Service provided (Rs.) | Whether under RCM or Exempt. | Reference Notification No. |
|---------|---|----------------------------------|------------------------------|----------------------------|
| 1. | ONGC Ltd. | 46,59,364/- | Under RCM | 30/2012-ST |
| 2. | Chanasma Taluka Majdoor Kamdar Mandali Ltd. | 10,00,660/- | Under RCM | 30/2012-ST |
| 3 | Swachha Abhiyaan | 7,44,000/- | Exempt | 25/2013-ST |
| | Total | 64,04,024/- | | |

- The adjudicating authority has reduced the value of services provided to M/s ONGC Ltd to Rs. 43,50,059/- and allowed the benefit of RCM. Further, they have submitted a Table showing the details of inclusion of ServiceTax amount in the 'Income shown in Contract Ledger', being mis-interpreted by the adjudicating authority by considering the amount credited from Form-26AS as a final figure. They have requested a further deduction of an amount of Rs. 3,09,303/- with regard to the services provided to M/s ONGC Ltd.
- They have also contended that their services rendered to M/s Chanasma Taluka Majdoor Kamdar Mandali Ltd. amounting to Rs.10,00,660/- also merits exemption under Notification No. 30/2012-ST dated 20.06.2012.
- That they have carried out construction of Toilet Blocks in villages under Swachha Bharat Mission for a total amount of Rs. 7,44,000/- and service tax is not applicable on them in terms of Notification No. 25/2012-ST dated 20.06.2012.
- ◉ Regarding the imposition of penalty under Section 70, 77 and 78 of the Finance Act, 1994, they have contended that since, no demand of service tax is sustainable against them, therefore, no penalty is imposable. In support they have relied on the decision of Hon'ble Supreme Court in the



case of Hindustan Steel Ltd Vs State of Orissa reported as AIR 1970 (SC) 253.

Alongwith the appeal memorandum they have submitted copies of the following documents :

- * Payment advice bearing payment reference no. P000902850 of M/s ONGC Ltd.
- * Payment advice bearing payment reference no. P000902851 of M/s ONGC Ltd.
- * Payment advice bearing payment reference no. P000902852 of M/s ONGC Ltd.
- * Payment advice bearing payment reference no. P000905716 of M/s ONGC Ltd.
- * Payment advice bearing payment reference no. P000914796 of M/s ONGC Ltd.
- * Payment advice bearing payment reference no. P000950539 of M/s ONGC Ltd.
- * Profit & Loss Account of M/s A.D.Enterprise for the F.Y. 2016-17.
- * Balance Sheet Account of M/s A.D.Enterprise for the F.Y. 2016-17.
- * Form-26AS for the F.Y. 2016-17.
- * Ledger for Contract Income in respect of Chanasma Taluka Majdoor Kamdar Mandali Ltd. for the F.Y. 2016-17.
- * Ledger for Contract Income in respect of Swachhata Abhiyaan for the F.Y. 2016-17

7. Personal Hearing in the case was held on 13.03.2023. Shri Arpan A. Yagnik, Chartered Accountant, appeared on behalf of the appellant for the hearing. He reiterated the submissions made in the appeal memorandum.

8. I have gone through the facts of the case, submissions made in the Appeal Memorandum, oral submissions made during hearing and the materials available on records. The issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority, confirming the demand of Service Tax amounting to Rs. 3,08,095/- alongwith interest and penalties, in the facts and circumstances of the case, is legal and proper or otherwise. The demand pertains to the period F.Y. 2016-17.

9. It is observed that the appellants were engaged in providing 'Manpower Recruitment/Supply Agency Service' and were holding service tax registration. However, they have not filed Service Tax Return (ST-3) from 01.04.2015 onwards.

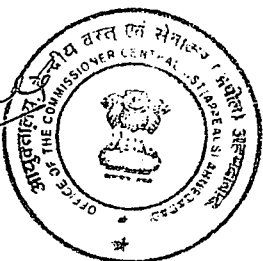


The SCN in the case was issued on the basis of data received from the Income Tax department. As they have not filed their statutory returns, their claim for exemptions/abatement were not verifiable. Considering the figures received from Income Tax department, the SCN was issued for a demand of Service Tax amounting to Rs. 9,60,604/- calculated on a differential taxable value of Rs. 64,04,024/-, as per details given in the Table in SCN.

10. It is also observed that during the period F.Y. 2016-17, the appellants have provided 'Manpower Recruitment/Supply Agency Service' to M/s ONGC Ltd., and M/s Chanasma Taluka Majdoor Kamdar Mandali Ltd. Regarding the services provided in relation to 'Swachhata Bharat Mission', they have claimed that they had constructed toilet blocks in villages.

10.1 It is further observed that on the basis of documents provided by the appellant before the adjudicating authority, he had considered their submission and extended the benefit of 100% - Reverse Charge Mechanism (RCM) in respect of the services provided to M/s ONGC Ltd. The adjudicating authority has recorded at Para - 26 of the impugned order that the services provided to M/s ONGC was quantified on the basis of amount received by the appellant, as reflected in their Form 26AS for the relevant period.

10.2 In this regard, the appellant has contended that the taxable amount considered vide the impugned order, i.e, Rs. 43,50,059/- was incorrect and the actual amount should have been Rs. 46,59,364/-. They have submitted a copy of Profit & Loss Account for the F.Y. 2016-17 wherein it has been mentioned that an amount of Rs. 3,09,303/- is towards service tax expense. It is undisputed that M/s ONGC has made payment after deduction of applicable service tax, an amount reflected in the Profit & Loss Account of the relevant period. It is further observed from the copy of Invoice Reference No. Bill=January, 2017 dated 07.02.2017 that the gross amount charged by the appellant includes service tax paid by ONGC. Hence, in terms of Section 68 read with Section 67 (2) of the Finance Act, 1994, the appellant is eligible for benefit of Reverse Charge Mechanism for the amount of service tax amounting to Rs. 3, 09, 303/- paid by M/s ONGC. The demand confirmed on this account is not legally sustainable.



11. Further, regarding the services provided to M/s Chanasma Taluka Majdoor Kamdar Mandali Ltd., I find that an amount of Rs. 10,00,660/- was shown as received in their Form 26As for the period F.Y. 2016-17. As per the documents submitted by the appellant alongwith the appeal memorandum, an amount of Rs. 10,00,660/- has been shown as contract income. No other documents like Invoice or contract evidencing the contention that the services were provided under manpower supply service to a body corporate. Therefore, the benefit of RCM contended by the appellant cannot be extended in the absence of copy of contract, Invoices, etc any other document evidencing the nature and quantum of services provided by them.

11.1 Regarding the contention of the appellant in respect of services provided for Swachhata Abhiyaan Project, they have contended that they had constructed toilet blocks in villages. The appellants have not filed their ST-3 returns and failed to submit any relevant document in support of their contention. In such circumstances, the benefit of exemption vide Notification No. 25/2012-ST dated 20.06.2012, as contended by the appellant, cannot be extended to them.

12. In view of the discussions made above, I allow the appeal filed by the appellant to the extent of amount of Rs.3,09,303/- deducted by M/s ONGC, being service tax paid under reverse charge mechanism. The impugned order confirming demand alongwith interest and penalty on this amount is set aside.

12.1 I uphold the impugned order on the remaining income received by the appellant and reject the appeal filed by the appellant.

13. Accordingly, the impugned order is set aside w.r.t. income received from M/s ONGC and the appeal filed by the appellant is allowed to that extent. The remaining part of the impugned order is upheld and the appeal filed by the appellant is rejected.

14. 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
(AKHILESH KUMAR)
Commissioner (Appeals)
Date: 31st May, 2023

Attested

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

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1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Principal Commissioner, CGST, Commissionerate - Gandhinagar.
3. The Assistant Commissioner, Central GST Division – Mehsana,
 Commissionerate : Gandhinagar.
4. The Assistant Commissioner (System), CGST, Appeals, Ahmedabad. (for
 uploading the OIA)
- ✓ 5. Guard File.
6. P.A. File.

