



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:- 20230464SW0000222B82

(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/1778/2022-APPEAL 1828-82
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-005/2023-24 and 19.04.2023
(ग)	पारित किया गया / Passed By	श्री अखिलेश कुमार, आयुक्त (अपील) Shri Akhilesh Kumar, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	21.04.2023
(ङ)	Arising out of Order-In-Original No. 74/ADJ/GNR/PMT/2021-22 dated 31.03.2022 passed by the Deputy Commissioner, CGST, Division-Gandhinagar, Gandhinagar Commissionerate	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Akshar World Travels, 867, Vishwakarma Shopping Centre, Near Petrol Pump, Sector 21, Gandhinagar - 382021

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 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 ईए-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.

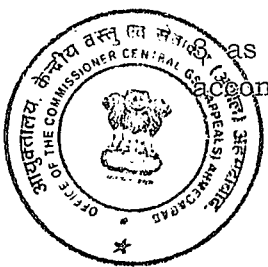
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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- as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of



Rs.1,000/-, Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

(3) यदि इस आदेश में कई मूल आदेशों का समावेश होता है तो प्रत्येक मूल आदेश के लिए फीस का भुगतान उपर्युक्त ढंग से किया जाना चाहिए इस तथ्य के होते हुए भी कि लिखा पढी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

In case of the order covers a number of order-in-Original, fee for each O.I.O. should be paid in the aforesaid manner notwithstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filled to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

(4) न्यायालय शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची -1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रु 6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) एके प्रति अपील के मामले में कर्तव्यमांग (Demand) एवं दंड (Penalty) का 10% पूर्व जमा करना अनिवार्य है। हालांकि, अधिकतम पूर्व जमा 10 करोड़ रुपए है। (Section 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994)

केन्द्रीय उत्पाद शुल्क और सेवाकर के अंतर्गत, शामिल होगा कर्तव्य की मांग (Duty Demanded)।

- (1) खंड (Section) 11D के तहत निर्धारित राशि;
- (2) लिया गलत सेनवैट क्रेडिट की राशि;
- (3) सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि।

यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में अपील दाखिल करने के लिए पूर्व शर्त बना दिया गया है।

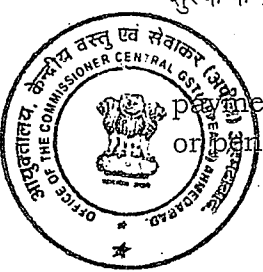
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (Section 35 C (2A) and 35 F of the Central Excise Act, 1944, Section 83 & Section 86 of the Finance Act, 1994).

Under Central Excise and Service Tax, "Duty demanded" shall include:

- (i) amount determined under Section 11 D;
- (ii) amount of erroneous Cenvat Credit taken;
- (iii) amount payable under Rule 6 of the Cenvat Credit Rules.

(6)(i) इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हों 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. Akshar World Travel, Plot No.868, Vishvkarma Shopping Centre, Sector-21, Gandhinagar-382021 (hereinafter referred to as "*the appellant*") against the Order-In-Original No. 74/ADJ/GNR/PMT/2021-22; dated 31.03.2022 (hereinafter referred as '*impugned order*'), passed by the Deputy Commissioner, CGST & C.Ex., Division- Gandhinagar, Commissionerate-Gandhinagar [hereinafter referred to as "*the adjudicating authority*"].

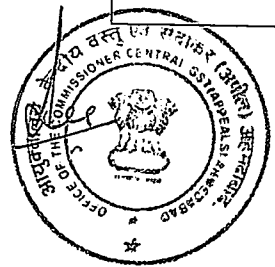
2. Briefly stated, the facts of the case are that the appellant were holding Service Tax Registration No. AAHFA3357KST001 for providing taxable services as Business Auxiliary Service and Air Travel Agent Service. As per the information received from the Income Tax department, discrepancies were observed in the total income declared in Income Tax Returns/26AS, when compared with Service Tax Returns of the appellant for the period F.Y. 2015-16 and F.Y. 2016-17. In order to verify the said discrepancies as well as to ascertain the fact whether the appellant had discharged their Service Tax liabilities during the period F.Y. 2015-16 and F.Y. 2016-17, letter dated 20.05.2020 was issued to them by the department. The appellant failed to file any reply to the query. It was also observed by the Service Tax authorities that the appellant had not filed Service Tax Returns for the relevant period. It was also observed that the nature of services provided by the appellant were covered under the definition of 'Service' as per Section 65B(44) of the Finance Act, 1994, and their services were not covered under the 'Negative List' as per Section 66D of the Finance Act, 1994. Further, their services were not 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. In the absence of any other available data for cross-verification, the Service Tax liability of the appellant for the F.Y. 2015-16 and F.Y. 2016-17 was determined on the basis of value of difference between 'Sales of Services under Sales/Gross Receipts from Services (Value from ITR)' as provided by the Income Tax department and the 'Taxable Value' shown in the Service Tax Returns for the relevant period as per details below:

TABLE

(Amount in Rs.)

F.Y.	Total Income as per ITR-5	Value of service mentioned in ST returns	Difference of value	Service Tax Rate [including EC, SHEC]	Amount of Service Tax not paid / short paid.
	(1)	(2)	(1) - (2) = (3)	(4)	(5)
2015-16	74,44,717	22,83,073	51,61,644	14.5 %	7,48,438
2016-17	79,92,447	49,92,022	30,00,425	15 %	4,50,064
Total					11,98,502



4. Accordingly, a Show Cause Notice was issued to the appellant vide F.No. V/04-15/O&A/SCN/Akshar/20-21, dated 11.06.2020, wherein it was proposed to demand and recover:

- (i) Service Tax amount of Rs. 11,98,502/- under proviso to Section 73(1) of the Finance Act, 1994 readwith Section 68 of the Finance Act, 1994.
- (ii) Interest under Section 75 of the Finance Act, 1994 on the above amount of Service Tax.
- (iii) Penalty under Section 76, 77(2), 77(3) and 78 of the Finance Act, 1994.

5. The said Show Cause Notice was adjudicated vide *the impugned order* wherein *the adjudicating authority* has:

- (i) Confirmed the demand of Service Tax amount of Rs. 10,51,467/- and ordered to appropriate Rs. 4,59,134/-, Rs. 32,796/- & Rs. 5,60,000/- paid by the appellant;
- (ii) Ordered to pay interest under Section 75 of the Finance Act, 1994 on the above demand of Service Tax.
- (iii) Imposed Penalty amounting to Rs. 10,51,467/- under Section 78 of the Finance Act, 1994 ;

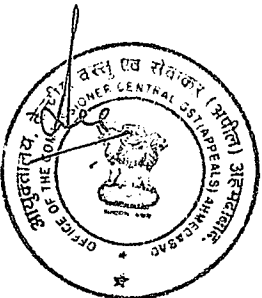
6. Being aggrieved with the impugned order, the appellant have filed the present appeal on the following grounds:-

- The appellants are in the business of Air Travel agent service and business auxiliary service.
- The show cause notice issued under Section 73(1) of Finance Act, 1994 by invoking addition limitation period of 5 years which is applicable only in case of fraud, collusion, willful mis-statement, suppression of fact, but in their case addition limitation period of 5 years cannot be applicable as they have not suppressed any fact.
- The Show Cause Notice was issued on the basis of Income Tax Return filed by them with Income Tax department hence there is no suppression of fact. The Department should have issued show cause notice within normal period of limitation as information was already with department and extended period of limitation cannot be invoked. In view of the above they contended that they have not committed any willful mis-statement or suppression of fact. In this regards, they relied upon the case law of *M/s Travels Services (P) Ltd. v. Principal Commr. of C.E.*



- They had been engaged in rendering air travel agent and other tour related services and during the period of dispute the appellant was rendering air travel agent services to the Embassy of the United States of America. The Tribunal made it clear that even when an assessee has suppressed facts, the extended period of limitation can be invoked only when "suppression" or "collusion" is willful with an intent to evade payment of duty. The invocation of the extended period of limitation, therefore, cannot be sustained. They relied on the decision of the Hon'ble Supreme Court of India in case of *M/s Anand Nishikawa Company Ltd. Vs Commissioner of Central Excise*, wherein it was held that the term suppression must be construed strictly. It does not mean any omission and the act must be deliberate and willful to evade payment of duty. In taxation, it ("suppression of facts") can have only one meaning that the correct information was not disclosed deliberately to escape payment of duty. Where facts are known to both the parties the omission by one to do what he might have done and not that he must have done, does not render it suppression. When facts were known to both the parties, the omission by one to do what he might have done not that he must have done would not render it suppression. It is settled law that mere failure to declare does not amount to willful suppression. There must be some positive act from the side of the assessee to find willful suppression.
- They contended that from the above it is clear that suppression of fact must be to evade payment of service tax. As they have already declared all income to the income tax department there is no suppression of fact, hence show cause notice issued by invoking extended period of limitation not tenable. Moreover, for the peace of mind, they have deposited Rs. 5,60,000/- of duty paid under protest.
- The appellant further contended that penalty under Section 78 is not imposable.

7. Personal hearing in the matter was held on 13.03.2023. Shri Rahul Mistry, Chartered Accountant, appeared as authorized representative of the appellant. He reiterated the submissions made in the appeal memorandum. During hearing, he has submitted a case law in case of *M/s T. S. Motors India Pvt. Ltd.* passed by the Hon'ble Tribunal, Allahabad on 17.06.2022.



8. I have carefully gone through the facts of the case, submissions made in the Appeal Memorandum as well as submissions made at the time of personal hearing and the materials available on the record. The issue before me for decision is as to whether the impugned order confirming the demand of Service Tax amounting to Rs. 10,51,467/- along with 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 and F.Y. 2016-17.

9. It is observed that the appellant were registered with the department for providing services as Business Auxiliary Service and Air Travel Agent Service. They were issued SCN on the basis of the data received from the Income Tax Department and the appellant were called upon to submit documents/required details in respect of the difference found in their income reported in the ST-3 returns as compared to the Income Tax Returns. However, the appellant failed to submit the required details. Therefore, the appellant were issued SCN demanding Service Tax on the differential income by considering the same as income earned from providing taxable services. The adjudicating authority had confirmed the demand of Service Tax along with interest and penalty vide the impugned order.

10. It is observed that the appellant have not contested the demand confirmed by the adjudicating authority on merit. Therefore, lodging the protest in payment of Service Tax liability has no relevance in the facts of the case. It is observed that the appellant have mainly raised the issue of limitation and contended that the extended period of limitation cannot be invoked in this case. I find that the appellant have in their returns, failed to furnish the true and correct details of the taxable value of services provided by them during the F.Y. 2015-16 and F.Y. 2016-17. Undoubtedly, the appellant have indulged in wilful suppression of facts/ wilful mis-statement in their ST-3 Returns. Considering the above facts, I am of the considered view that the extended period of limitation is indisputably applicable and therefore, I reject the contention raised by the appellant in this regard.

11. With effect from 01.07.2012, the negative list regime came into existence under which all services are taxable and only those services that are mentioned in the negative list are exempted. As per Section 65B (44) of the Finance Act, 1994 as amended from time to time, "service" means any activity carried out by a person for another for consideration, and includes a declared service, but.....

Thus, the important ingredients of "service" are:-



• **Any activity-** The focus of the levy is now shifted to an activity which has a wide coverage. The word "activity" is not defined in the Finance Act, 1994 as amended from time to time. Any execution of an act or operation carried out or provision of a facility will also be included. A single activity is also covered in its ambit and it is not necessary that such activity should be carried on a regular basis. Even a passive activity or forbearance to act or to refrain from an act or to tolerate an act or a situation, would be regarded as service.

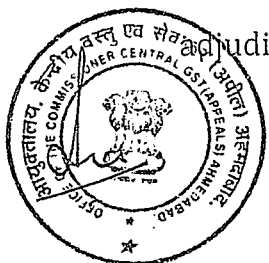
• **Carried out by a person for another-** For a transaction of service, there must be two parties, one, the service provider and the other, service receiver. By implication, self service is outside the ambit of taxable service. However, certain exceptions are provided which are explained later.

• **For a consideration** - Under the Indian Contract Act, 1872, the definition of "consideration" is, *"When at the desire of the promisor, the promisee or any other person has done or abstained from doing, or does or abstains from doing, or promises to do or to abstain from doing, something, such act or abstinence or promise is called a consideration for the promise."*

11.1 It is observed that the nature of activities carried out by the appellant as a Service Provider is covered under the definition of "Service" and found to be not covered under the Negative List as given in the Section 66D of the Finance Act, 1994, as amended from time to time. Further, said services were *neither* exempted vide any exemption notification *nor* covered under notification issued for allowing benefit of Reverse Charge Mechanisms. Hence, same are taxable in the hands of appellant only.

11.2 From the available records, it is further observed that the appellant have shown less taxable value in the ST-3 Returns during the relevant period. After being pointed out by the department, they paid the amount of Rs. 4,59,134/- vide Challan No. 03102841111201790011, dated 11.11.2017 and Rs. 32,796/- vide Challan No. 03102841111201790012, dated 11.11.2017. Subsequently, they have, after issuance of SCN, admitted before the adjudicating authority about their service tax liability of Rs. 10,51,467/- and paid the balance amount of Rs. 5,60,000/- vide DRC-03 No.DC2403220144496, dated 17.03.2022 [Total Rs. 10,51,467/-] towards their Service Tax liabilities. This is the amount confirmed in the SCN. I find that the appellant have not disputed the tax liability at any point of time during the adjudication proceedings and have admitted the tax liabilities in full which have been appropriated by the

adjudicating authority.



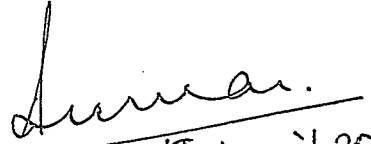
12. I find that the appellant have apparently willfully suppressed the facts and willfully mis-declared the taxable value in the statutory returns i.e. ST-3 of the relevant period with an intent to evade the payment of Service Tax liabilities. Therefore, I find that adjudicating authority has correctly invoked the extended period of limitation. Hence, the case law of *M/s T. S. Motors India Pvt. Ltd. [Hon'ble Tribunal, Allahabad]* referred by the appellant can not be made applicable in the facts and circumstances of the present case.

13. The appellant have also challenged the imposition of penalty under Section 78 of the Finance Act, 1994. In this regard, I find that the appellant have willfully suppressed the facts from the department in as much as the details contained in the ST-3 returns are at variance with the details contained in their Income Tax Returns / Financial statements and books of accounts. These are indicative of the fact that the appellant were willfully suppressing the facts from the department. Therefore, the extended period of limitation has rightly been held to be invokable. Consequently, the provisions of Section 78 of the Finance Act, 1994 are applicable and the adjudicating authority has rightly imposed penalty on the appellant under Section 78 of the Finance Act, 1994. Consequently, I do not find any merit in the contention of the appellant and hold that the remaining liabilities viz. interest, penalty are liable to be recovered from the appellant as per the provisions of the Finance Act, 1994.

14. In view of the facts discussed herein above, I uphold the impugned order and reject the appeal filed by the appellant.

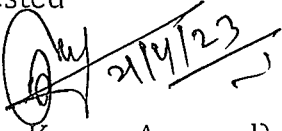
15. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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


.. 19th April, 2023..
(Akhilesh Kumar)
Commissioner (Appeals)

Date: 19.04.2023

Attested


(Ajay Kumar Agarwal)
Assistant Commissioner [In-situ] (Appeals)
Central Tax, Ahmedabad.



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4. The Superintendent (System), CGST, Appeals, Ahmedabad. (for uploading the OIA).
5. Guard File.
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