



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:- 20230864SW000000BB95

(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/2708/2022-APPEAL /HMSF-63
(ख)	अपील आदेश संख्या और दिनांक / Order-In-Appeal No. and Date	AHM-EXCUS-003-APP-068/2023-24 and 31.07.2023
(ग)	पारित किया गया / Passed By	श्री शिव प्रताप सिंह, आयुक्त (अपील) Shri Shiv Pratap Singh, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of issue	16.08.2023
(ङ)	Arising out of Order-In-Original No. 82/AC/DEM/MEH/ST/Hanuman Manpower/2022-23 dated 20.06.2022 passed by The Assistant Commissioner, CGST, Division-Mehsana, Gandhinagar Commissionerate.	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	M/s Hanuman Manpower Services, SF-23, Someshwar Mall, Modhera Road, Mehsana, Gujarat-384002.

कोई व्यक्ति इस अपील-आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील अथवा पुनरीक्षण आवेदन प्रस्तुत कर सकता है, जैसा कि ऐसे आदेश के विरुद्ध हो सकता है।

Any person aggrieved by this Order-in-Appeal may file an appeal or revision application, as the one may be against such order, to the appropriate authority in the following way.

भारत सरकार का पुनरीक्षण आवेदन:-

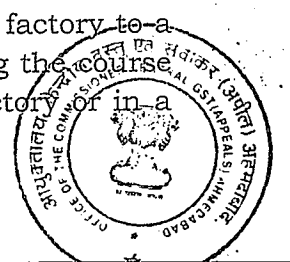
Revision application to Government of India:

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में पूर्वोक्त धारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अधीन सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली: 110001 को की जानी चाहिए :-

A revision application lies to the Under Secretary, to the Govt. of India, Revision Application Unit Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110 001 under Section 35EE of the CEA 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35 ibid :-

(क) यदि माल की हानि के मामले में जब ऐसी हानिकार खाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रक्रिया के दौरान हुई हो।

In case of any loss of goods where the loss occur in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse.



(ख) भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित माल पर या माल के विनिर्माण में उपयोग शुल्क कच्चे माल पर उत्पादन शुल्क के रिबेट के मामले में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

(घ) अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडिट मान्य की गई है और ऐसे आदेश जो इस धारा एवं नियम के मुताबिक आयुक्त, अपील के द्वारा पारित वो समय पर या बाद में वित्त अधिनियम (नं 2) 1998 धारा 109 द्वारा नियुक्त किए गए हो।

Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under and such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec.109 of the Finance (No.2) Act, 1998.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के 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.

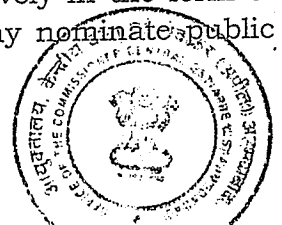
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 पढ़ी कार्य से बचने के लिए यथास्थिति अपीलीय न्यायाधिकरण को एक अपील या केन्द्रीय सरकार को एक आवेदन किया जाता है।

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

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

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

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

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

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

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

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

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

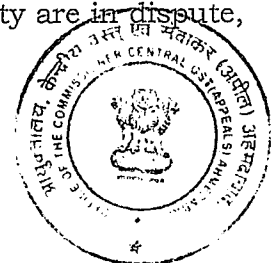
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

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

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

(6) (i) इस आदेश के प्रति अपील प्राधिकरण के समक्ष जहाँ शुल्क अथवा शुल्क या दण्ड विवादित हो तो माँग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो तब दण्ड के 10% भुगतान पर की जा सकती है।

In view of above, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."



अपीलियआदेश / ORDER-IN-APPEAL

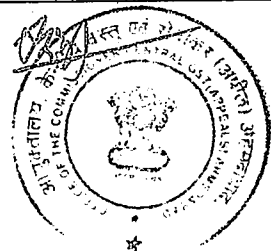
The present appeal has been filed by M/s. Hanuman Manpower Services, SF 23, Someshwar Mall, Modhera Road, Mehsana Gujarat – 384002 (hereinafter referred to as the appellant) against Order in Original No. 82/AC/DEM/MEH/ST/Hanuman Manpower/2022-23 dated 20.06.2022 [hereinafter referred to as the “*impugned 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. AAIFH5611GSD001. As per the information received through Preventive Section, HQ, Gandhinagar vide D G Systems Report No. 02 & 03, discrepancies were observed in the total income declared by the appellant in their Income Tax Returns (ITR) 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 to the appellant through e-mail calling for details of services provided during the period but the appellants did not file any reply.

3. The jurisdictional officers observed 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. 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 from time to time).

4. 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 :

Sr. No.	Period (F.Y.)	Differential Taxable Value as per Income Tax Data (in Rs.)	Rate of S. Tax (incl. Cess)	S. Tax liability (in Rs.)
1.	2015-16	89,63,922	14.5%	12,99,779
2.	2016-17	0	15%	0
	TOTAL	89,63,922		12,99,779



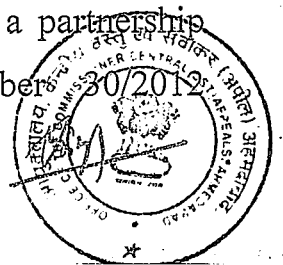
4.1 Show Cause Notice under F.No. V.ST/11A-26/Hanuman/2020-21 dated 29.06.2020 (in short SCN) was issued to the appellant, wherein it was proposed to demand and recover service tax amounting to Rs.12,99,779/- under the proviso to Section 73 (1) of the Finance Act, 1994 alongwith interest under Section 75 of the Finance Act, 1994. It was also proposed to impose penalties under Section 77 (2), Section 77c and Section 78 of the Finance Act, 1994.

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

- the demand for Rs.12,99,779/- (considering the taxable value as Rs. 89,63,992/-) 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 amounting to Rs. 200/- per day till the date of compliance or Rs. 10,000/- whichever is higher was imposed under Section 77(1)(C) of the Finance Act, 1994
- Penalty amounting to Rs.12,99,779/- was imposed under Section 78 of the Finance Act, 1994 alongwith option for reduced penalty under proviso to clause (ii).

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

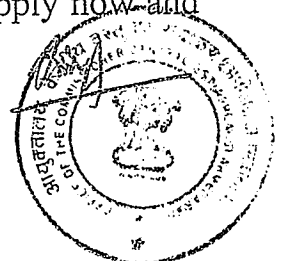
- The appellant are a partnership firm and engaged in providing services under the category 'Manpower Recruitment and Supply Agency Service' to body corporate. Their services are covered under Notification No. 30/2012-ST dated 20.06.2012 i.e reverse charge mechanism where the service receiver is supposed to pay the service tax. They have filed their Returns. They had submitted a detailed reply to the SCN. However, the adjudicating authority has not considered their submissions and passed the impugned order.
- During the period F. Y. 2015-16 and F.Y. 2016-17, the appellant have provided 'Manpower Recruitment and Supply Agency Service' to body corporates namely M/s JNS Instrument Limited and M/s Jay Ushin Ltd. As both the companies are body corporate and appellant being a partnership firm, they are covered under the Notification number 30/2012



dated 20/06/2012. Accordingly service recipient was liable to make payment of taxes.

- Further appellant had submitted certificate of company which confirmed that they had made the payment of taxes. The adjudicating authority has not correctly interpreted the provision and contract and raised demand. The appellant have provided manpower contract service and service recipient has paid the taxes so appellant is not liable to make payment of taxes and requested to kindly consider the same and drop the proceeding initiated.
- The appellant stated that, as they have filed their Service Tax Returns (ST-3) there is no suppression in matter. The appellant has filed refund for the wrongly paid taxes and department has allowed refund for the said period so there is no suppression of the fact as detailed in order in original. The show cause notice is issued by invoking extended period under Section 73. Whereas present case is not covered under Section 73 of Finance Act, as amended. The matter is already time barred and notice required to be quashed. The appellant requested to kindly consider the same and set aside impugned order.
- The adjudicating authority has confirmed Penalty under Section 70, 77 and 78 of the Finance Act. As discussed above there is no such tax liabilities so there is no penalty imposable. The appellant has act on bonafide belief and tried to comply with provision of the act. They relied the decision of Hon'ble Supreme Court in the case of Hindustan steel Vs State of Orissa 1978 ELT (J159). They requested to drop the penalty proceeding.

7. Personal Hearing in the case was held on 07.07.2023. Mr. Arpan Yagnik, Chartered Accountant, appeared on behalf of the appellant for the hearing. He submitted an additional written submission dated 06.07.2023 during hearing. He reiterated the submissions made in the appeal memorandum. He also submitted that they had provided Manpower related services and the liability to pay tax was on the recipient on RCM basis. Previously they also claimed refund which was accepted, treating their services as Manpower Supply. However, the adjudicating authority has erroneously not considered the same as Man Power Supply now and confirmed the demand. He requested to set aside the impugned order.

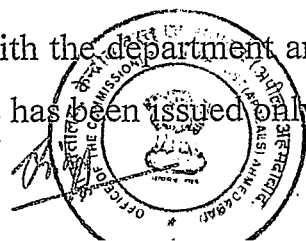


7.1 Vide their additional written submission, they submitted that :

- * They had entered into a contract with a Body Corporate and provided Manpower Supply service. However, the adjudicating authority erred in understanding the contract and construed that the ingredient of 'Supervision' was not available in the contract, therefore the same was not considered.
- * However, factually the number of manpower required and the type of work required to be entrusted to them was decided by the service recipient which implies that the direction and supervision was with the service recipient.
- * Further, considering the said classification of service, the department had granted them refund, hence the classification was not in dispute. The adjudicating authority has wrongly interpreted the matter and confirmed the demand.
- * The recipient of service has deposited the requisite amount of Service Tax and also granted certificate to that effect.
- * They submitted copy of Agreement dated 06.07.2015 with M/s JNS Instrument Limited for the period of 01 year from effective date i.e. 13th June 2015 for manpower supply;
- * Contract Agreement dated 06.07.2015 between M/s Jay Ushin Ltd and the appellant for the period of 01 year from effective date i.e. 13th June 2015 for manpower supply;
- * Certificate of non-availment of Cenvat Credit dated 29.06.2016 by M/s Jay Ushin Limited.
- * Refund sanction Order No. 135/Ref/ST/AC/2016-17 issued by the Assistant Commissioner, Service Tax Division, Ahmedabad-III;

8. I have gone through the facts of the case, submissions made in the Appeal Memorandum, oral submissions made during hearing, additional submissions 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.12,99,779/- 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. 2015-16.

9. It is observed that the appellant are registered with the department and have filed their ST-3 Returns. However, the SCN in the case has been issued only on the



basis of data received from the Income Tax department without ascertaining the nature of service provided or classifying them. It is apparent that no further verification has been caused to ascertain the nature of service and whether any exemptions/abatements were claimed by the appellant. Hence, the SCN was issued in clear violation of the CBIC Instructions dated 20.10.2021, relevant portion of the Instructions is re-produced as under :

...

3. It is once again reiterated that instructions of the Board to issue show cause notices based on the difference in ITR-TDS data and service tax returns only after proper verification of facts, may be followed diligently. Pr. Chief Commissioner /Chief Commissioner (s) may devise a suitable mechanism to monitor and prevent issue of indiscriminate show cause notices. Needless to mention that in all such cases where the notices have already been issued, adjudicating authorities are expected to pass a judicious order after proper appreciation of facts and submission of the noticee

...

Considering the facts of the case and the specific Instructions of the CBIC, I find that the SCN was issued indiscriminately and is vague.

10. It is further observed that the appellants have filed their ST-3 Returns for the period F.Y. 2015-16 and their assessment was never disputed by the department. This implies that the appellant have made complete disclosures before the department and the department was aware about the activities being carried out by the appellant and these facts are not disputed. However, the demand of service tax was confirmed vide the impugned order invoking the extended period of limitation in terms of Section 73 (1) of the Finance Act, 1994. In this regard I find it relevant to refer the decision of the Hon'ble Supreme Court of India in the case of *Commissioner v. Scott Wilson Kirkpatrick (I) Pvt. Ltd. - 2017 (47) S.T.R. J214 (S.C.)*], wherein the Hon'ble Court held that "...ST-3 Returns filed by the appellant wherein they Under these circumstances, longer period of limitation was not invocable".

10.1 Further, the Hon'ble High Court of Gujarat in the case of *Commissioner v. Meghmani Dyes & Intermediates Ltd. reported as 2013 (288) ELT 514 (Guj.)* ruled that "if, prescribed returns are filed by an appellant giving correct information then extended period cannot be invoked".

• I also rely upon the decision of various Hon'ble Tribunals in following cases :

- (a) *Aneja Construction (India) Limited v. Commissioner of Service Tax, Vadodara [2013 (32) S.T.R. 458 (Tri.-Ahmd.)]*



- (b) *Bhansali Engg. Polymers Limited. v. CCE, Bhopal*
[2008 (232) E.L.T. 561 (Tri.-Del.)]
- (c) *Johnson Matthey Chemical India P. Limited v. CCE, Kanpur*
[2014 (34) S.T.R. 458 (Tri.-Del.)]

10.2 In view of the above judicial pronouncements, I find that the impugned order have been passed in clear violation of the settled law and is therefore legally incorrect, unsustainable and liable to be set aside on these grounds alone.

11. It is further observed that during the period F.Y. 2015-16, the appellant have filed their ST-3 Returns, classified their services under 'Manpower Recruitment and Supply Agency Service', paid Service Tax amounting to Rs. 2,02,441/- at full rate on a taxable value of Rs. 14,44,005/- during the period April-15 to September-15 and provided services to only two Body Corporates - M/s JNS Instruments Limited and M/s Jay Ushin Limited under specific Contract documents, these facts are undisputed. They have claimed exemption under 100% Reverse Charge Mechanism in terms of Sr.No.8 of Notification No. 30/2012-St dated 20.06.2012, as amended on grounds that they have provided 'Manpower Recruitment and Supply Agency Service' and the Service Receiver was a 'Body Corporate'. Considering the documents submitted by the appellant I find that both their service receivers are Body Corporates and have entered into a contract with the appellant in this regard. Clause- 7 of the said contract specifies that "... The Service tax if applicable will be given by the management to the contractor...", hence the service receivers have accepted the burden of service tax.

11.1 Regarding the classification of their services, I find that as per the copy of Agreements submitted by them the services provided by them merit classification under 'Manpower Recruitment and Supply Agency Service'. I further find that the appellant were granted Refund of Service Tax amounting to Rs. 1,37,561/- by the jurisdictional officer vide Order-in-Original No. 135/Ref/ST/AC/2016-17 dated 28.10.2016 (Refund-OIO) for the period F.Y. 2015-16. At para - 12 of the said OIO the refund sanctioning authority has observed that :

12. I further find that the claimant had paid Service Tax total amounting to Rs. 1,37,561/- under 'Manpower Supply Service' due to mistake as service provider since the same was payable by Service Receiver M/s Jay Ushin Limited under Reverse Charge Mechanism which have been discharged by them as informed vide letter dated 29.09.2016 and the claimant had not collected/recovered the same from



the service receiver as informed by the service receiver viz. M/s Jay Ushin Limited vide their letter dated 19.05.2016, therefore it cannot be construed that they had passed on the incidence of service tax to any person.

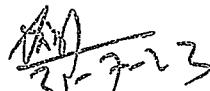
From the above findings of the departmental authority it is confirmed that during the period F.Y. 2015-16 the appellant have provided 'Manpower Recruitment and Supply Agency Service' and are eligible for exemption under 100% Reverse Charge Mechanism in terms of Sr.No.8 of Notification No. 30/2012-St dated 20.06.2012. It is also confirmed that the service receiver have confirmed that they have discharged the liability of service tax.

12. In view of the above discussions, I am of the considered view that during the period F.Y. 2015-16 the services of 'Manpower Recruitment and Supply Agency Service' provided by the appellants to their two service recipients namely M/s JNS Instrument Limited and M/s Jay Ushin Ltd. are eligible for exemption under 100% Reverse Charge Mechanism in terms of Sr.No.8 of Notification No. 30/2012-St dated 20.06.2012.

13. Accordingly, the demand of Rs. 12,99,779/- confirmed vide impugned order is liable to be set aside. As the demand fails to sustain the question of interest and penalty does not survive.

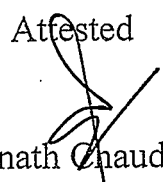
14. The impugned order is set aside and the appeal filed by thy appellant is allowed.

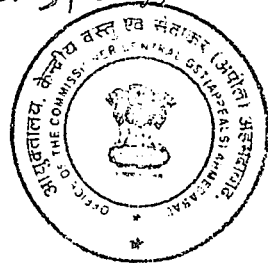
15. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।
The appeal filed by the appellant stands disposed of in above terms.


(Shiv Pratap Singh)
Commissioner (Appeals)

Date: 31 July, 2023

Attested


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



BY RPAD / SPEED POST

To,

M/s. Hanuman Manpower Services,
SF 23, Someshwar Mall,
Modhera Road, Mehsana,
Gujarat – 384002.

Copy to:

1. The Principal 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.

