



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:- 20231264SW0000222FEO

(क)	फाइल संख्या / File No.	GAPPL/COM/STP/1514/2023 / 9308-12
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-EXCUS-002-APP-144/23-24 and 21.11.2023
(ग)	पारित किया गया / Passed By	श्री ज्ञानचंद जैन, आयुक्त (अपील) Shri Gyan Chand Jain, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	13.12.2023
(ङ)	Arising out of Order-In-Original No. CGST/WT07/HG/547/2022-23 dated 23.11.2021 passed by The The Assistant Commissioner, CGST Division-VII, Ahmedabad North	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	Akhil Gujarat Self Finance Nursing College Management Association J. G. College of Nursing, J.G. Campus Opp. Gulab Tower, Off Sola Road Ahmedabad - 380061

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:-

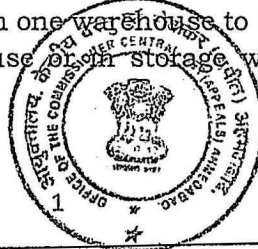
**Revision application to Government of India:**

(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, 4<sup>th</sup> 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 भीतर मूल-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 हो तो 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, अपीलों के मामले में सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, अहमदाबाद में 2<sup>nd</sup> माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद-380004।

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup> floor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad: 380004. In case of appeals other than as mentioned above para.

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 as prescribed under Rule 6 of Central Excise(Appeal) Rules, 2001 and shall be accompanied against (one which at least should be accompanied by a fee of Rs.1,000/- , Rs.5,000/- and Rs.10,000/- where amount of duty / penalty / demand / refund is upto 5 Lac, 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asstt. Registrar of a branch of any nominate public sector bank of the



place where the bench of any nominate public sector bank of the place where the bench of the Tribunal is situated.

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

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

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

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

(5) इन 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।

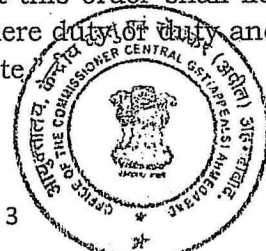
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT. (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 प्राविधिकरण के समक्ष 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 penalty are in dispute, or penalty, where penalty alone is in dispute.



**ORDER-IN-APPEAL**

M/s. Akhil Gujarat Self Financed Nursing Colleges Management Association, J.G. College of Nursing, J.G. Campus, Opposite Gulab Tower Off Sola Road, Ahmedabad-380061 (hereinafter referred to as "the appellant") against Order-in-Original No. CGST/WT07/HG/547/2022-23 dated 23.11.2021 (hereinafter referred to as "the impugned order") passed by the Assistant Commissioner, CGST Division-VII, Ahmedabad North (hereinafter referred to as "the adjudicating authority"). The appellant are holding PAN No. AACAA5547R.

2. Facts of the case in brief are that on scrutiny of the data received from the Central Board of Direct Taxes (CBDT) for the Financial Year 2014-15, it was noticed that the appellant has earned substantial income by providing taxable services on which no tax was paid. The appellant is also not registered with the department. Letters were, therefore, issued to the appellant to provide details of the services provided during said period and explain the reasons for non-payment of tax and provide certified documentary evidences for the same. The appellant neither provided any documents nor submitted any reply justifying the non-payment of service tax on such receipts. Hence, the total sale of services provided in ITR was considered as a taxable value.

**Table-A**

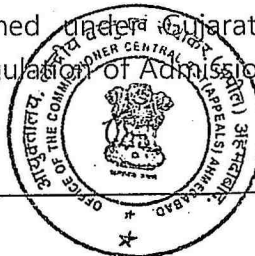
<i>F.Y.</i>	<i>Value as per ITR</i>	<i>Service tax rate</i>	<i>Service Tax liability</i>
2014-15	13,64,500/-	12.36%	1,68,652/-

2.1 Subsequently, the appellant were issued Show Cause Notice No. CGST/AR-II/Div-VII/A'bad North/TPD/44/2020-2021 dated 28.09.2020 demanding Service Tax amounting to Rs. 1,68,652/- for the period FY 2014-15, under proviso to sub-section (1) of Section 73 of the Finance Act, 1994. The SCN also proposed recovery of interest under Section 75 of the Finance Act, 1994; and imposition of penalties under Section 77(1)(a), 77(1)(c), Section 77(2) and Section 78 of the Finance Act, 1994. The SCN also proposed recovery of un-quantified amount of Service Tax for the F.Y 2015-16 to FY 2017-18 (up to Jun-17).

2.2 The Show Cause Notice was adjudicated vide the impugned order by the adjudicating authority wherein the demand of Service Tax amounting to Rs. 1,68,652/- was confirmed along with interest under Section 75; Penalty of Rs. 1,68,652/- was imposed on the appellant under Section 78 of the Finance Act, 1994; Penalty of Rs. 5000/- each was imposed under Section 77(1)(a), Section 77(1)(c) & Section 77(2) of the Finance Act, 1994.

3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal on the following grounds:

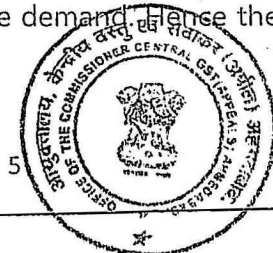
- The appellants are consortium formed under Gujarat Professional Medical Education Colleges or Institutions (Regulation of Admission and Fixation of Fees)





Act, 2007. The consortium is defined in Section 2(e) of the Act. As per the definition, an association is to be formed of unaided professional schools, Colleges or Institution to facilitate admission of management seats in unaided College, School or Institution. Hence as mandated under the Act, unaided Nursing Colleges in State have formed consortium and have registered the same as Public Trust with the office of Charity Commissioner bearing Registration No. E/19545/Ahmedabad dated 29.03.2011. Hence the Consortium is Public Trust and is meant for performing activity as mandated under the Act. Hence, no service tax is payable on such activity and confirmation of tax is bad in law and requires to be quashed and set aside.

- As per Section 3(1) B of the above Act, 25% seats of total sanctioned seats are reserved under management quota. There is a procedure prescribed for admitting student on management seats under the Act. As per the Sec. 7B(1), Sec. 12(1) and 12(6) of the above Act, the Consortium shall have to issue advertisement in two English and Gujarati prominent newspaper and shall have to invite application to the Gujarat Professional Nursing and Allied Medical Education Courses on Management seats. Thus, the Consortium issue advertisement of courses offered by its member colleges/institutions and available seats in management quota in local newspapers. The appellants are duty bound and have therefore issued advertisement in the newspaper in FY-2014-15. This advertisement expenses are recovered from its member colleges/institutions by way of advertisement fees on lump sum basis. This is nothing but sharing of expenses towards advertisement. A copy of Balance sheet is also submitted. Thus Advertisement Fees received by the Consortium is contribution towards advertising expenses by its members which is merely transaction in money or sharing of expenses. The consortium receives advertisement services from newspapers which are also covered under clause (g) of the Negative list of services, hence no service tax is payable. Section 66D (g) covers "selling of space for advertisement in print media".
- The consortium is legally bound to issue advertisement in two English and two Gujarati newspapers under the Act. The activity is legally mandated under the Act and only the expense is shared between members of consortium and hence no service tax is payable by the Association on sharing expenses towards advertisements.
- The allegation that the appellant has not submitted supporting documents such as P&L Account, ITR, 26AS is factually incorrect. The appellant has submitted each and every document to the Adjudicating Authority. The appellant is placing the advertisement of member colleges in print media and for the same it collects some amount from member colleges. This is sum and substance of entire activity of present appellant which is well noted by the Adjudicating Authority. Even if advertisement expenses are collected from members on sharing basis, it cannot be considered as providing services to the member. The Ld. Adjudicating Authority after observing activity on factual basis has failed to appreciate the same and has wrongly confirmed the demand. Hence the order is bad in law and requires to be quashed.

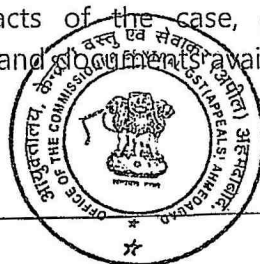


- Assuming without admitting that the appellants have provided taxable service then also they are eligible for SSI benefit of Rs. 10 lakhs and if the aforesaid benefit is provided, then the annual turnover of the appellants is much less than the Rs. 10 lakhs exemption limit. In such facts, the demand up to the extent is also required to be dropped.
- Demand is also barred by limitation: The appellant was under bonafide belief that their activity is not taxable. The appellants have filed Income Tax Returns in time with the authority. Service Tax is payable if some service is provided and then question of registering with department arises. In such facts, no service tax return was required to be filed. In such facts, extended period of limitation is not invokable. It is submitted that I.T. returns are filed with the Govt. of India and it can be easily verified. If any query on the basis of such returns are to be made, they ought to have been issued within a period of two years from the date of filing return and extended period of five years is not invokable. Then also, the demand is wrongly confirmed and requires to be quashed and set aside.
- The demand is issued on the basis of returns filed by the appellants. In such facts, it is submitted that once the reliance is placed on records and documents prepared and returns submitted by the appellant, 100% penalty u/s. 78 is clearly not impossible.
- Fine is wrongly imposed for non-filing of returns. When returns are not required to be filed, penalty for non-filing of returns is also bad in law and is required to be quashed and set aside.

4. Personal hearing in the case was held on 25.09.2023. Shri Nirav Shah, Advocate, appeared on behalf of the appellant and reiterated the submissions made in appeal memorandum. He stated that the appellant is a self financed organization under Gujarat Professional Nursing and Allied Medical Educational Courses Rules, 2018. He submitted that the demand has been raised in respect of expenses collectively incurred by association on behalf of various nursing colleges towards advertisement in the newspapers. He stated that the said activity of advertisement in the newspapers is exempt from service tax. Therefore, he requested to set-aside the impugned order. He relied on the judgment of hon'ble Supreme Court passed in the case of Gujarat State Fertilizer and Chemicals Ltd. reported at 2016(45) STR 489 (SC), which is further relied in the case of M.s, Haldiram Marketing Pvt. Ltd. in which it is held that sharing of expenditure does not attract service tax.

4.1 Due to change in the appellate authority one more personal hearing was granted to the appellant on 11.10.2023, however, nobody appeared. Since enough personal hearing opportunities were granted on 31.7.2023, 11.08.2023, 21.08.2023, 25.09.2023 to the appellant, I take up the appeal considering the submissions made before the earlier appellate authority and proceed to decide the case on their earlier submissions.

5. I have carefully gone through the facts of the case, grounds of appeal, submissions made in the appeal memorandum and documents available on record. The



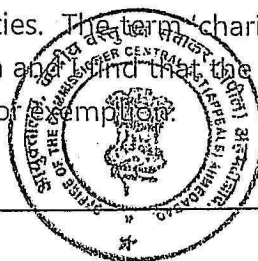
issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority, confirming the service tax demand of Rs. 1,68,652/- along with interest and penalty, in the facts and circumstance of the case, is legal and proper or otherwise. The demand pertains to the period F.Y 2014-15.

6. The appellant claim that they are a charitable trust and have submitted a Certificate issued by Charity Commissioner, Ahmedabad bearing Registration No. E/19545/Ahmedabad dated 29.03.2011. They also submitted a Notification dated 12.06.2018, issued by Health & Family Welfare Department, Sachivalaya, Gandhinagar. As per the said notification, the appellant are consortium formed under Gujarat Professional Medical Education Colleges or Institutions (Regulation of Admission and Fixation of Fees) Act, 2007. They are an association of unaided professional schools, Colleges or Institution to facilitate admission of management seats of such institutions. They are also required to issue two advertisement in English and two Gujarati prominent news papers in the state to invite application from the eligible candidate for admissions to the Gujarat Professional and Allied Medical Education Courses on management seats. I have also examined their audited Balance Sheet. It is observed that the appellant during the disputed period received certain incomes and made certain expenses which are detailed below:-

Income	Amount	Expenses	Amount
Admission Fees	1,63,500/-	Advertisement Expenses	9,24,977/-
Advertisement Fees	12,01,000/-	Admission Process Expenses	nil
Bank Interest	71,219/-		
<b>Total</b>	<b>1435719/-</b>		

6.1 From the above data it is clear that the appellant has received the admission fees of Rs. 1,63,500/-. They also received Advertisement Fees of Rs.12,01,000 for which they provided the ledgers showing receipt from various institutions / Colleges towards Advertisement contribution. However, the advertisement expense made by them was only Rs.9,24,977/-. Thus, the differential amount of Rs. 2,76,023/- was the income earned by providing service to various institutions by issuing advertisement prominent news papers in the state to invite application from the eligible candidate for admissions to the Gujarat Professional and Allied Medical Education Courses on management seats. Therefore, the contention of the appellant that the advertisement expenses are collected from members on sharing basis is not correct as the appellant is collecting more than what they are spending on advertisement. The excess/remaining amount is actually the fee/commission collected from these institutions for getting the admissions on management quota.

6.2 Another contention of the appellant is that they are a charitable trust hence their services are not taxable. I do not agree with this above contention. Notification No. 25/2012-ST exempts services by an entity registered under Section 12AA of the Income Tax Act, 1961 (43 of 1961) by way of charitable activities. The term 'charitable activity' is defined in clause (k) of Para -2 of the said notification and I find that the appellant is not carrying of any of these activities, hence not eligible for exemption.



- (k) "charitable activities" means activities relating to –
- (i) public health by way of –
- care or counseling of (i) terminally ill persons or persons with severe physical or mental disability, (ii) persons afflicted with HIV or AIDS, or (iii) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or
  - public awareness of preventive health, family planning or prevention of HIV infection;
- (ii) advancement of religion or spirituality;
- (iii) advancement of educational programmes or skill development relating to,–
- abandoned, orphaned or homeless children;
  - physically or mentally abused and traumatized persons;
  - prisoners; or
  - persons over the age of 65 years residing in a rural area;
- (iv) preservation of environment including watershed, forests and wildlife; or
- (v) advancement of any other object of general public utility up to a value of,–
- eighteen lakh and seventy five thousand rupees for the year 2012-13 subject to the condition that total value of such activities had not exceeded twenty five lakhs rupees during 2011-12;
  - twenty five lakh rupees in any other financial year subject to the condition that total value of such activities had not exceeded twenty five lakhs rupees during the preceding financial year;

6.3 Another contention of the appellant is that the amount received under advertisement services is covered under the Negative list of services hence no service tax is required to be paid. It is observed that the sale of space for advertising is a taxable service however the sale of space for advertisement in print media is excluded. This was done to save the print media from the burden of tax. In terms of **Section 66D** (Negative List), under **clause (g)** "selling of space for advertisements in print media". This clause was inserted vide Finance (No.2) Act, 2014. As the period of dispute in the present appeal is subsequent to this amendment, I find that the above clause shall be made applicable. Further, the terms 'print media' is defined under clause (39a) of Section 66B as;

(39a) "print media" means,—

- "book" as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;
- "newspaper" as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867)]

6.4 The appellant has been providing advertisement in print media i.e. in newspaper. This they did either by buying space from the newspaper and selling such space for advertisement to clients on its own account or acted as an agent of the newspaper on commission basis, in both ways the advertising through print media is exempted. The appellant had provided the services of advertisement in respect of print media which is exempted in terms of the negative list of services defined under Section 66D (g) of the



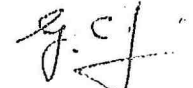


Finance Act. Thus, I find that the appellant is not liable to pay service tax on the advertisement in print media.

6.5 The service tax demand of Rs.1,68,652/- has been raised on the income of Rs.13,64,500/- reflected in the ITR whereas the Balance sheet shows the total income of Rs. 14,35,719/- out of which the income of only Rs. 12,01,000/- is taxable and which pertains to advertisement. Since, the aforesaid income pertaining to advertisement in print media is exempted under negative list, I therefore, find that the appellant is not liable to pay service tax amounting to **Rs.1,68,652/-**. When the demand does not sustain there is no question of demanding interest and imposing penalty.

7. In view of the above discussion, I set-aside the impugned order confirming the service tax demand of **Rs.1,68,652/-** alongwith interest and penalties and allow the appeal filed by the appellant.

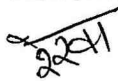
8. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।  
The appeal filed by the appellant stands disposed off in above terms.

  
(ज्ञानचंद जैन)  
आयुक्त (अपील्स)

Date: 2/11.2023



Attested



(रेखा नायर)  
अधीक्षक (अपील्स)  
केन्द्रीय जी. एस. टी, अहमदाबाद

By RPAD/SPEED POST

To,

M/s. Akhil Gujarat Self Financed Nursing Colleges Management Association,  
J.G. College of Nursing, J.G. Campus,  
Opposite Gulab Tower Off Sola Road,  
Ahmedabad-380061

**Appellant**

The Assistant Commissioner  
CGST, Division-VII,  
Ahmedabad North

**Respondent**

Copy to:

1. The Principal Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad North.
3. The Assistant Commissioner (H.Q. System), CGST, Ahmedabad North.  
(For uploading the OIA)
4. The Assistant Commissioner, CGST Division-VII, Ahmedabad North.
5. Guard File.



