



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

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(क)	फाइल संख्या / File No.	GAPPL/COM/STP/3877/2023 / 1117 - 1121
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-EXCUS-002-APP-185/23-24 and 12.01.2024
(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	17.01.2024
(ङ)	Arising out of Order-In-Original No. MP/86/Dem/AC/22-23/NSA dated 23.1.2023 passed by The The Assistant Commissioner, CGST Division-II, Ahmedabad North	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	Chirag Security Service 158/2/11, Omkar Nagar, B/h Laxmi Nagar Near Jayguru Bunglow, Meghani Nagar Ahmedabd

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:-

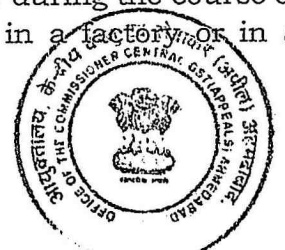
Revision application to Government of India:

(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 निर्यात के लिए उपयोग शुल्क का 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 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 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-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।

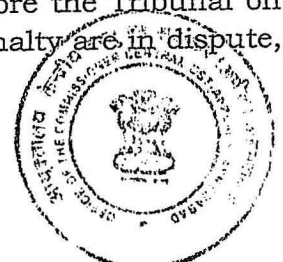
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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



ORDER-IN-APPEAL

The present appeal has been filed by M/s. Chirag Security Service having their registered office at 158/2/11, Omkar Nagar, B/H Laxmi Nagar, Near Jayguru Bunglow, Meghani Nagar, Ahmedabad (hereinafter referred to as "the appellant") against Order-in-Original No. MP/86/Dem/AC/22-23/NSA dated 23.01.2023 (hereinafter referred to as "the impugned order") passed by the Assistant Commissioner, Central GST, Division II, Ahmedabad North (hereinafter referred to as "the adjudicating authority").

2. Briefly stated, the facts of the case are that the appellant are engaged in providing taxable services namely "Security /Detective Agency Service", "Manpower Recruitment or Supply Agency Service" and "Cleaning Services" holding Service Tax registration no. BBCPD6029CSD001, now having GSTIN 24BBCPD6029C1ZC. They have provided Security Services, Manpower Supply Services and Cleaning Services to its various clients during the F. Y. 2014-15 to 2017-18 (up to June, 2017).

During the investigation initiated against M/s Laxmi Securiry (Gujarat) Pvt. Ltd., 214, Leelamani Corporate Heights, Opp. Ramdevpir Tekra, BRTS Stand, Nava Vadaj, Ahmedabad by the DGGI, AZU, Ms. Laxmi Security (Gujarat) Private Limited vide their letter dated 15.07.2019 submitted that two firms namely M/s. Laxmi Security (Gujarat) Private Limited and M/s.Chirag Security Service were operational from the premises situated at 214, Leelamani Corporate Heights, Opp. Ramdevpir Tekra BRTS Stand, Nava Vadaj, Ahmedabad. Further, they submitted that M/s. Chirag Security Service was a proprietary firm and Shri Ashok D. Dinodiya was the proprietor of the said firm. Summons dated 03.10.2019,07.11.2019,11.12.2019, 04.03.2020 and 16.03.2020 were issued to M/s. Chirag Security Service for submission of requisite documents. They filed their submission vide letter dated 20.03.2020 along with following documents:

- i) Copies of Work order/agreements entered into with service recipients for F.Y. 2014-15 to F.Y. 2018-19.
- ii) Copies of invoices for F.Y. 2014-15 to F.Y. 2018-19.
- iii) Copies of Income Tax Return for F.Y. 2014-15 to F.Y. 2018-19.
- iv) Copies of ledger account of "31825 Security Income"; "32475 Security Income" and Group Summary of "Sundry Debtors" for F.Y. 2014-15 to F.Y.2018-19.

The documents were scrutinized and observations were found as under:

From the Form 26AS and 'Security Income Account' ledger submitted by M/s. Chirag Security Service, following service recipients during the period from October-2014 to June-2017 were identified: 1. Kendriya Vidhyalay, Himmatnagar, 2. Gujarat Vidhyapith, 3. Kendriya Vidhyalaya, ONGC, Mehsana, 4. Shri Bahuchar Mataki Temple Trust, 5. Creation and 6. Industrial Training Institute, Kadi.



All above service recipients vide letters dated 13.01.2020 were called for to furnish the copies invoices and agreement made/work order issued to/by M/s. Chirag Security Service.

- **M/s. Creation**, one of the service recipients of M/s. Chirag Security Service in F.Y. 2015-16, vide its email dated 10.02.2020 submitted copies of two invoices dated 06/02/2016 and 14/03/2016 issued by M/s. Chirag to them for providing scanning and database work in the month of Jan-2016 and Feb-2016 respectively in which the M/s. Chirag Security Service has charged the service tax. details are as under:

Bill No	Bill Date	Type of Service provided	Amount	S tax	SBC	Total Bill. Am
Creation 1	06.02.2016	Scanning and Database Work-Vadodara	11612.9	1626	58	13297
Creation 2	14.03.2016	Scanning and Database work-Vadodara	18000	2520	90	20610

Even after multiple summons, M/s. Chirag Security Service failed to submit copies of aforesaid two invoices which highlight the intention of M/s. Chirag of suppressing the facts from the department and thereby evade payment of service tax collected. Further, scrutiny of ST-3 returns revealed that M/s. Chirag had not paid the service tax collected to the government exchequer.

- **M/s bahucharaji Mataji Temple Trust**, another service recipients of M/s. Chirag Security Service in period 14.08.2015 to 31.05.2017 have provided the work order and invoices raised to them by the service provider. On comparison of the same with invoices provided by M/s. Chirag Security Service during the investigation, it was noticed that both are totally different and the service provider M/s. Chirag Security Service has furnished the forged invoices to misguide the investigation and suppress the actual facts from the department. Details of the same are as under:

Month Of Bill	Details submitted by M/s bahucharaji Mataji Temple Trust			Details submitted by M/s Chirag Security Service		
	Bill No	Date	Amount	Bill No	Date	Amount
Aug-15	1	01/09/2015	85257	Not submitted any Bill for Aug-2015		
	2	01/09/2015	1735			
Sep-2015	2	01/10/2015	154805	03	18/09/2015	86122
	3	01/10/2015	2119			
Oct-2015	3	03/11/2015	161404	05	01/10/2015	155355
	4	03/11/2015	5205			
Nov-2015	4	03/12/2015	162954	07	05/11/2015	164943
	5	03/12/2015	8639			

Further, on scrutiny of Profit & Loss account of M/s. Chirag for the period from F.Y. 2014-15 to F.Y. 2016-17, it was observed that a sizeable amount was booked and shown as Salary



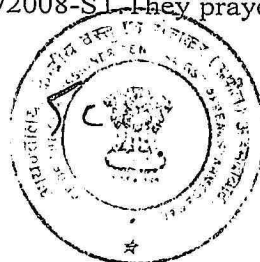
Expenses, Bonus Expenses and ESIC Expenses which shows the fact that the income mentioned in the Profit & Loss account is income earned from security/manpower services provided to their clients and salaries had been disbursed to their staff/manpower engaged by them. The year-wise salary expenses, bonus expenses and ESIC expenses shows that the income shown in the ledger account of 'Security Income Account' from cash on hand receipts, debtors and M/s. Laxmi Security Service is nothing but the income earned by Ms. Chirag Security Service for taxable services to their clients and service tax was leviable on the same. The receipt of Rs. 1,41,49,386/- mentioned in Ledger account of "security income account" has been considered as taxable value for service tax. Rs. 8,12,635/- is received from security services and housekeeping services provided to educational institutes and the same was considered as exempted as per Notification No 25/2012-ST dated 20.06.2012(Sr. No 9) and the remaining amount Rs. 1,33,36,751/- was held liable to service tax.

2.1 Subsequently, the appellant were issued Show Cause Notice No. DGGI/AZU/Gr. B/36-22/2020-21 dated 29.06.2020 demanding Service Tax amounting to Rs. 18,62,247/- for the period F.Y. 2014-15 to 2017-18(Upto June-2017), under proviso to Section 73(1) of the Finance Act, 1994. The SCN also proposed recovery of interest under Section 75 of the Finance Act, 1994; and imposition of penalties (i) under Section 77(1)(b), Section 77(1)(c) Section 77(1)(e) and (ii) Section 78 of the Finance Act, 1994.

2.2 Subsequently, the Show Cause Notice was adjudicated vide the impugned order wherein, the demand of Service Tax amount of Rs. 18,62,247/- was confirmed under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994 along with Interest under Section 75 of the Finance Act, 1994 for the period F.Y. 2014-15 to 2017-18(Up to June-2017). Further (i) Penalty of Rs. 18,62,247/- was imposed on the appellant under Section 78 of the Finance Act, 1994; (ii) Penalty of Rs. 10,000/- was imposed on the appellant under Section 77(1)(b) of the Finance Act, 1994; (iii) Penalty of Rs. 33,800/- was imposed on the appellant under Section 77(1)(c)(iii) of the Finance Act, 1994; and (iii) Penalty of Rs. 10,000/- was imposed on the appellant under Section 77(1)(e) of the Finance Act, 1994.

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

- The appellant submitted that they are engaged in providing taxable services namely "Security /Detective Agency Service", "Manpower Recruitment or Supply Agency Service" and "Cleaning Services" holding Service Tax registration no. BBCPD6029CSD001. The demand has been raised without considering the exemptions available to them as per Notification No 25/2012-ST and threshold exemption as per 08/2008-ST. They prayed to set aside the impugned OIO and personal hearing in the appeal.



4. Personal hearing in the case was held on 03.01.2024. Shri Nakul Thakkar, Chartered Accountant, appeared on behalf of the appellant for personal hearing. He reiterated the written submission and stated that they are eligible for basic threshold exemption and also for service provided to educational institutes. They were earlier selling agricultural goods. In 2015-16 they also did some sale of goods.

5. On going through the appeal memorandum, it is noticed that the impugned order was issued on 23.01.2023 and delivered on dated 03.02.2023 to appellant. The present appeal, in terms of Section 85 of the Finance Act, 1994 was filed on 17.04.2023, i.e. after a delay of 14 days from the last date of filing of appeal. The appellant have along with appeal memorandum also filed an Application seeking condonation of delay stating that the appellant was not well thereby is a delay of 14 days in filing appeal which was required to be filed on or before 03.04.2023.

6. Before taking up the issue on merits, I proceed to decide the Application filed seeking condonation of delay. As per Section 85 of the Finance Act, 1994, an appeal should be filed within a period of 2 months from the date of receipt of the decision or order passed by the adjudicating authority. Under the proviso appended to sub-section (3A) of Section 85 of the Finance Act, 1994, the Commissioner (Appeals) is empowered to condone the delay or to allow the filing of an appeal within a further period of one month thereafter if, he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the period of two months. Considering the cause of delay given in application as genuine, I condone the delay of 14 days and take up the appeal for decision on merits.

7. 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 demand of service tax against the appellant 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 FY 2014-15 to 2017-18(Up to June-2017).

8. It is observed that the main contention of the appellant is that the demand of service tax Rs. 18,62,247/- along with interest and penalty on taxable amount Rs. 1,33,36,751/- has been confirmed by the adjudicating authority without giving them the benefit of Notification No 25/2012-ST dated 20.06.2012 and the basic threshold limit. while going through the submission it can be seen that they have furnished the contract/order of M/s Krndriya Vidyalaya, ONGC, Mehsana, Kendriya Vidyalaya, Himmatnagar and M/s ITI, kadi, Mehsana for the benefit of Notification No. 25/2012-ST dated 20.06.2012 which was already given by the adjudicating authority to them at the time of adjudication. Therefore, as the benefit of the above Notification already granted to the appellant, the contention appears to be not sustainable.



Further as they also contended that they have sold the agriculture produces. From their ITR filed for the F.Y. 2014-15, it also appears that they have dealt with the agricultural produces but the nature of activity performed and the exact income received against the same is not ascertainable. As no such/other document has been furnished from which the above can be ascertained. In absence of the same, actual taxable amount can't be ascertained. Therefore the exemption benefit can't be extended to them. The benefit of the threshold limit claimed by the appellant also can't be extended to them as they failed to furnish the relevant documents from which it can be established that their turnover during the preceding F.Y. i.e. 2013-14 was within threshold limit.


9. In view of the above discussion, I am in the considered view that adjudicating authority correctly confirmed the demand as discussed above, and the same is recoverable along with interest and penalty.

10. In view of above, I uphold that the impugned order passed by the adjudicating authority confirming demand of Service Tax, in respect of income received by the appellant during the FY 2014-15 to 2017-18(Up to June-2017).

11. अपील कर्ता 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.

Attested


Manish Kumar
Superintendent(Appeals),
CGST, Ahmedabad


By RPAD / SPEED POST

To,
M/s. Chirag Security Service,
158/2/11, Omkar Nagar,
B/H Laxmi Nagar, Near Jayguru Bungalow,
Meghani Nagar, Ahmedabad.

The Assistant Commissioner,
CGST, Division-II,
Ahmedabad North

Copy to :

- 1) The Principal Chief Commissioner, Central GST, Ahmedabad Zone
- 2) The Commissioner, CGST, Ahmedabad North


(ज्ञानचंद जैन)

आयुक्त (अपील्स)

Date : 19.01.24



Appellant

Respondent

- 3) The Assistant Commissioner, CGST, Division II, Ahmedabad North
- 4) The Assistant Commissioner (HQ System), CGST, Ahmedabad North
(for uploading the OIA)

- 5) Guard File
- 6) PA file



