



सत्यमेव जयते

आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeals Ahmedabad Commissionerate
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी, अहमदाबाद-380015
GST Bhavan, Ambawadi, Ahmedabad-380015
Phone: 079-26305065 - Fax: 079-26305136
E-Mail : commrappl1-cexamd@nic.in
Website : www.cgstappealahmedabad.gov.in



By SPEED POST

DIN:- 20240564SW000000D88A

(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/936/2024 / ५४९५-९५
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-EXCUS-002-APP-011/2024-25 dated 26.04.2024
(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	02.05.2024
(ङ)	Arising out of Order-In-Original No. CGST/WT07/HG/630/2022-23 dated 28.11.2022 passed by The Assistant Commissioner, CGST Division-VII, Ahmedabad North	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	Siddhi Vinayak Construction Block NO. 173/Sector 4, Niranaynagar, Ahmedabad-382480

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 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 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 होते 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.

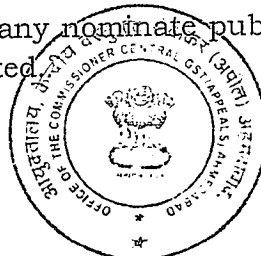
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 2ndfloor, 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 रू 6.50 पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

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

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है। Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

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

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

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

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

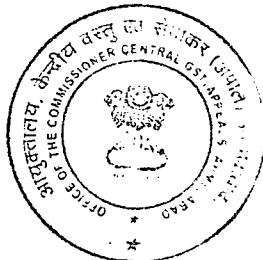
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

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

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

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

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



ORDER IN APPEAL

M/s. Siddhi Vinayak Construction, Block No.173, Sector-4, Nirnaynagar, Ahmedabad -382481 (hereinafter referred to as '*the appellant*') have filed the present appeal against the Order-in-Original No. CGST/WT07/HG/630/2022-23 dated 28.11.2022 (referred in short as '*impugned order*') passed by the Assistant Commissioner, Central GST, Division-VII, Ahmedabad North (hereinafter referred to as '*the adjudicating authority*'). The appellant is holding PAN No. ABKFSS9887N.

2. The facts of the case, in brief, are that on basis of the data received from the Central Board of Direct Taxes (CBDT) for the F.Y. 2015-16 and 2016-17, it was noticed that the appellant has earned substantial income by way of providing taxable services. However, they were neither registered with the department nor did they discharge service tax liability on such income. Letter were issued to the appellant seeking clarification on the same and to submit relevant documents justifying such non-payment of tax. However, the appellant failed to provide any documentary evidence hence, the service tax liability of Rs.6,20,409/- was quantified considering the total income of Rs.41,81,956/- as taxable income.

Table-A

F.Y.	Higher Value declared in Form-26AS	Service tax Rate	Service tax payable
2015-16	13,76,831/-	14.5%	1,99,640/-
2016-17	28,05,125/-	15%	4,20,769/-
TOTAL	41,81,956/-		6,20,409/

2.1 A Show Cause Notice (SCN) No. CGST/AR-V/Div-VIII/A'bad North/TPD-UR/10/2020-21 dated 26.09.2020 was issued to the appellant proposing recovery of service tax amount of Rs.6,20,409/- not paid on the value of income received during the F.Y. 2015-16 & 2016-17 along with interest under Section 73(1) and Section 75 of the Finance Act, 1994, respectively, penalties under Section 77(1)(a), 77(1)(c) & Section 77(2) and Section 78 of the Finance Act, 1994 were also proposed.

2.2 The said SCN was adjudicated vide the impugned order, wherein the service tax demand of Rs.6,20,409/- was confirmed alongwith interest. Penalty of Rs.10,000/- under Section 77(1); penalty of Rs.5,000/- under Section 77(2) and penalty of Rs.6,20,409/- was under Section 78 were imposed.

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

- Appellant is engaged in providing civil construction services with material on contract basis at residential schemes approved by government development authorities and hence Appellant's services are exempted for Service Tax as per Entry No. 12, 12A, 13 and 14 of Notification No.25/2012 dated 20.06.2012. Further, Service tax is payable on RCM basis in case the consignor or consignee is covered in specified person as mentioned in Notification 35/2004 dated 03.12.2004 and accordingly service provider is not liable to pay service tax on charges collected for civil construction and hence has not obtained Service Tax Registration.



- As services provided by the appellant is exempted vide Mega Notification and charges collected for civil construction with material is covered under reverse charge mechanism, appellant has neither charged service tax nor paid service tax on the same. With such an interpretation service provider has decided not to collect the service tax and to pay the same as the service is not taxable service under the main provision of the Act. Accordingly, requirement u/s 73 (1) are not satisfied. Hence, extended period of limitation under Section 73 (1) could not be invoked in the given case.
- As the appellant is not liable to pay service tax, liability to pay interest on the service tax would not arise. Hence, it is requested not to impose penalty u/s 77 and u/s 78 of the Finance Act.

4. Personal hearing in the appeal matter was held on 15.04.2024 through virtual mode. Shri Manish Shah, Advocate appeared for personal hearing on behalf of the appellant. He reiterated the contents of the written submissions and requested to allow the appeal. He further sought five days' time to make additional submission.

4.1 In the additional submissions, the appellant has made following submissions:

- They claim to have raised invoice bifurcating the material amount and service amount to their clients.
- Their total taxable income has not exceeded the threshold limit of Rs.10 Lakhs hence no registration was obtained nor any tax paid.
- No verification was carried out to verify the data provided by CBDT. The ITR data includes the value of goods provided while rendering the construction service.
- They also submitted copy of Balance Sheet, P&L Account, Form-26AS Sales & Labour Register, Invoices as documentary evidence.

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 demand of **Rs.6,20,409/-** 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 **F.Y 2015-16 and 2016-17**.

5.1 From the Balance Sheet, P&L Account, Form-26 AS and sample invoices submitted by the appellant, it is observed that the appellant is a civil contractor. In their Trading Account for the F.Y. 2015-16 and in the P&L for the F.Y. 2016-17 they have shown following income;

Table-B



Income	F.Y. 2015-16	F.Y. 2016-17
Sale of Goods	975011	1994325
Sale of Services (Labour)	401820	810800
TOTAL	13,76,831/-	28,05,125/-

On-going through the invoices, I find that the appellant has raised invoices for civil work and has charged separately for material and labour charges. The work carried out is in the nature of original work as the construction is done in new residential complexes.

5.2 Entry No.12 & 12A of Notification No.25/2012-ST dated 20.06.2012 (as amended), exempts services rendered to government, local authority or governmental authority. From the invoices and Form-26AS, it is observed that the appellant was providing services to body corporates/non-governmental entity. Hence the exemption provided under said entries shall not be admissible to them. Further, I find that the Entry No.13 of the said notification, exempts the construction services provided they are carried out in respect of the sub-clause mentioned therein. Relevant entry is re-produced below;

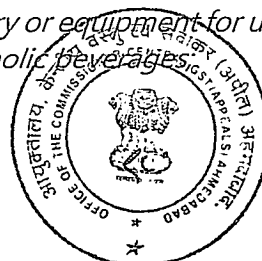
13. Services provided by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of;

- (a) a road, bridge, tunnel, or terminal for road transportation for use by general public;
- (b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;
- (c) a building owned by an entity registered under section 12 AA of the Income tax Act, 1961(43 of 1961) and meant predominantly for religious use by general public;
- (d) a pollution control or effluent treatment plant, except located as a part of a factory; or a structure meant for funeral, burial or cremation of deceased;

5.3 From the invoices submitted, I find that the construction work carried out does not classify in the sub-clause (a) to (d) hence, the exemption claimed by the appellant is not admissible. They also claimed exemption under Entry No.14.

14. Services by way of construction, erection, commissioning, or installation of original works pertaining to,-

- (a) an airport, port or railways, including monorail or metro;
- (b) a single residential unit otherwise than as a part of a residential complex;
- (c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;
- (d) post-harvest storage infrastructure for agricultural produce including a cold storages for such purposes; or
- (e) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages



5.4 Entry No. 14(b) of the said notification, exemption is available for construction of original work pertaining to 'single unit residential complex'. I find that the appellant has provided services to following entities.

Table-C

F.Y.-	Sr.No.	Name of service recipient
2015-16	1	Shree Infra Projects
	2	Bahuchar Corporation
2016-17	1	Shree Infra Projects
	2	Soham Builwell
	3	Kunj Corporation
	4	Akshar Developer

5.5 Service tax is payable on construction of a residential complex having more than one single residential unit. Single residential unit is defined in the notification and means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family. The appellant has rendered construction services to builders and not to single residential unit, hence, they shall not be eligible for the exemption under Notification No. 25/2012-ST either.

5.6 The terms 'original work' is defined in Service Tax (Determination of Value) Rules, 2006 as;

Explanation 1. - For the purposes of this rule,-

(a) "**original works**" means-

(i) all new constructions;

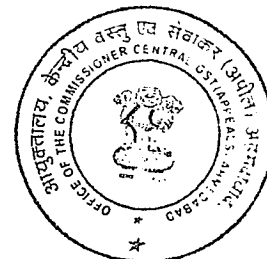
(ii) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;

(iii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;

5.7 Coming to the valuation aspect, I find that the appellant has provided Works Contract service defined in clause (54) of Section 65B of the Finance Act, 1994, as;

(54) "**works contract**" means a contract wherein transfer of property in goods involved in the execution of such contract is leviable to tax as sale of goods and such contract is for the purpose of **carrying out construction**, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, alteration of any movable or immovable property or for carrying out any other similar activity or a part thereof in relation to such property;

5.8 The above definition includes construction carried out in relation to immovable property where sale of goods is involved. In the invoices, the appellant has charged for material (RCC Slab) and labour separately. Thus, I find that in terms of Rule 2A (ii)(A) of the Service Tax (Determination of Value) Rules, 2006, the appellant shall be eligible for 60% abatement and has to pay service tax on 40% of the gross amount charged. Relevant sub-rule is reproduced below;



"2A. Determination of value of service portion in the execution of a works contract.-

Subject to the provisions of section 67, the value of service portion in the execution of a works contract, referred to in clause (h) of section 66E of the Act, shall be determined in the following manner, namely:-

(i) Value of service portion in the execution of a works contract shall be equivalent to the gross amount charged for the works contract less the value of property in goods transferred in the execution of the said works contract.

XXXXX

(ii) Where the value has not been determined under clause (i), the person liable to pay tax on the service portion involved in the execution of the works contract shall determine the service tax payable in the following manner, namely:-

(A) in case of works contracts entered into for execution of original works, service tax shall be payable on forty per cent of the total amount charged for the works contract;

5.9 Applying the above provision, I find that the total taxable income of the appellant shall be as under;

Table-D

Income	F.Y.	F.Y.
	2015-16	2016-17
Sale of Goods	975011	1994325
Sale of Services (Labour)	401820	810800
Gross Income/Value	1376831	2805125
Value after abatement of 60%	5,50,732	11,22,050

5.10 Further, I find that the appellant has also claimed the benefit of SSI exemption. From the above income, I find that the appellant is eligible for the exemption extended under Notification No.33/2012-ST dated 20.06.2012 which provides exemption to the taxable services of aggregate value not exceeding ten lakh rupees in any financial year from the whole of the service tax leviable thereon under Section 66B of the said Finance Act. In the F.Y. 2015-16, the aggregate value of taxable services rendered by the appellant was Rs.5,50,732/- which I find is below the threshold limit hence the appellant shall be eligible for tax exemption in the subsequent year till it reaches the threshold limit of Rs.10 lacs. In the F.Y. 2016-17 their gross taxable income was Rs.11,22,050/-. So, after granting Rs.10 lacs exemption, the tax liability shall arise on the income of Rs.1,22,050/-.

5.11 In terms of Notification No.30/2012 dated 20.06.2012, as per sr.no.09 of said notification, under RCM for works contract service, the liability to pay tax on the service provider shall be 50% and remaining 50% shall be the service recipient, if the works contract service is provided by any individual, Hindu Undivided Family or partnership firm, whether registered or not, including association of persons, located in the taxable territory to a business entity registered as body corporate, located in the taxable territory.

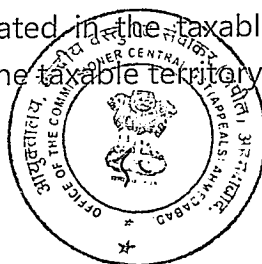


TABLE-E

Sl. No.	Description of a service	Percentage of service tax payable by the person providing service	Percentage of service tax payable by the person receiving the service
9.	in respect of services provided or agreed to be provided in service portion in execution of works contract	50%	50%

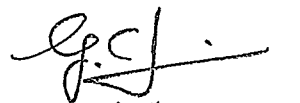
6. I find that the appellant is a partnership firm and has rendered services to body corporates. Therefore, on merits the service tax liability on the taxable income of Rs.1,22,050/- shall be Rs.18,308/-. However, under RCM this liability shall get reduced to 50% and accordingly their liability shall be only to the extent of ₹9,154/- (50% of Rs.18,308/-). When the demand sustains there is no escape from the interest liability and the same is also recoverable.

7. The appellant failed to obtain registration. They also failed to file statutory ST-3 return and nor did they produce any document evidencing payment of tax. These acts thereby led to suppression of the value of taxable service and non-payment of service tax. All these acts undoubtedly bring out the will-ful mis-statement and fraud with intent to evade payment of service tax. Hence, I find that the extended period of limitation has been rightly invoked. If any of the circumstances referred to in Section 73(1) are established, the person liable to pay tax would also be liable to pay a penalty equal to the tax so determined above. Therefore, the appellant is also liable for equivalent penalty of ₹9,154/- under Section 78.

8. As regards, the penalty of Rs.10,000/- imposed under Section 77 (1)(a) and Section 77(1)(c) is concerned; I find that the appellant is not obtained registration and also failed to provide the information sought by the proper officer. Hence, I find that the appellant shall be liable for penalty of Rs.10,000/- under Section 77(1)(a) & 77(1)(c). Likewise appellant is also liable for penalty of Rs.5,000/- under Section 77(2) of the Finance Act, 1994 as they have contravened the provisions of Section 68, Section 69 & Section 70.

9. In view of the above discussion and findings, I partially uphold the service tax demand of ₹9,154/- under proviso to Section 73(1) of the F.A., 1994; interest under Section 75 of the F.A., 1994; penalties under Section 77(1)(a), 77(1)(c) & 77(2) and under Section 78 of the F.A., 1994.

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



(ज्ञानचंदजैन)

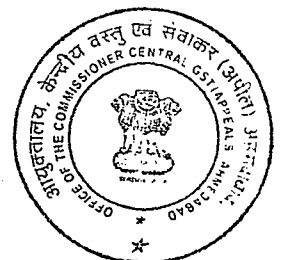
आयुक्त(अपील्स)

Date: 26.4.2024

Attested



(रेखा नायर)



अधीक्षक (अपील्स)

केंद्रीय जी. एस. टी, अहमदाबाद

By RPAD/SPEED POST

To,

M/s. Siddhi Vinayak Construction,
Block No.173,
Sector-4, Nirnaynagar,
Ahmedabad -382481

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Appellant

The Deputy/Assistant Commissioner
CGST & Central Excise,
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 (System), CGST, Appeals, Ahmedabad.
(For uploading the OIA)
- ✓ 4. Guard File.

