



सत्यमेव जयते

आयुक्त का कार्यालय

Office of the Commissioner

केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय

Central GST, Appeals Ahmedabad Commissionerate
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(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/955/2024 / 15870-24
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-EXCUS-002-APP-28/2024-25 dated 20.05.2024
(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	29.05.2024
(ङ)	Arising out of Order-In-Original No. 437/AC/Demand/22-23 dated 25.1.2023 passed by The Assistant Commissioner, CGST Division-I, Ahmedabad North	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	Omprakash Jiandram Wadhwa E-303, Narayan Status, Nr. Raj Farm, Bhat Gandhinagar-382428

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:-

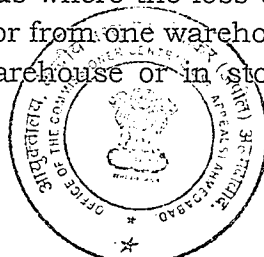
Revision application to Government of India:

(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 प्रकिया 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 होतो रूपये 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.

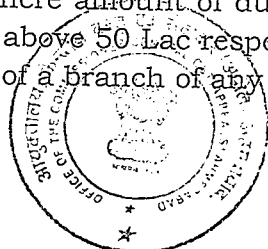
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 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)।

- (4) खंड (Section) 11D के तहत निर्धारित राशि;
- (5) लिया गलत सेनवैट क्रेडिट की राशि;
- (6) 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।

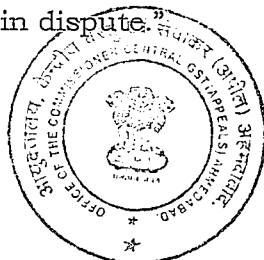
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

- (iv) amount determined under Section 11 D;
- (v) amount of erroneous Cenvat Credit taken;
- (vi) 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. Omprakash Jiandram Wadhwa, E-303, Narayan Status, Near Raj Farm, Bhat, Gandhinagar-382428 (hereinafter referred to as '*the appellant*') have filed the present appeal against the Order-in-Original No.437/AC/Demand/2023-24 dated 25.01.2023 (referred in short as '*impugned order*') passed by the Assistant Commissioner, Central GST, Division-I, Ahmedabad North (hereinafter referred to as '*the adjudicating authority*'). The appellant was providing taxable services without obtaining Service Tax Registration. They are having PAN No. AABPW1090R.

2. The facts of the case, in brief, are that on the basis of the data received from the Central Board of Direct Taxes (CBDT) for the F.Y. 2015-16, it was noticed that the appellant has earned substantial service income by providing taxable services on which no service tax was paid. Letters were therefore issued seeking clarification for such non-payment and were directed to produce evidences for the same. As the appellant did not respond, the service tax liability of Rs.1,86,933/- was quantified considering the income of Rs.12,89,190/- as taxable income.

Table-A

F.Y.	Value in ITR /Form-26AS	S.Tax	Service tax payable
2015-16	12,89,190/-	14.5%	1,86,933/-

2.1 A Show Cause Notice (SCN) No. AR-III/Omprakash/ST//un-Reg/2015-16 dated 09.06.2021 was issued to the appellant proposing recovery of service tax amount of Rs.1,86,933/- not paid on the taxable income received during the F.Y. 2015-16 along with interest under Section 73(1) and Section 75 of the Finance Act, 1994, respectively. Penalties under Section 77(1)(a), Section 77(1)(c), Section 77(2) and under Section 78 of the Finance Act, 1994 were proposed.

3. The said SCN was adjudicated vide the impugned order, wherein the service tax demand of Rs.1,86,933/- was confirmed alongwith interest. Penalty of Rs. 10,000/- each was imposed under Section 77(1)(a) & 77(1)(c). Penalty of Rs.1,86,933/- was also imposed under Section 78. However, the penalty under Section 77(2) was dropped.

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

- The appellant is a Commission Agent of Cloth material and during the year 2015-16, has earned income from Commission services amounting to 12,89,190/-.The said services of commission is taxable under service tax net. But in year 2014-15, appellant has earned an income from Commission services amounting Rs.9,75,911/- which is the total of 26AS of the financial year 2014-15, hence, the appellant is eligible for small scale exemption in terms of provisions of Notification No.33/2012 - Service tax dated 20.06.2012. The appellant has not provided any taxable services during the previous financial year and hence the aggregate value of taxable services in previous financial year does not exceed Rs. 10 lakhs. Hence



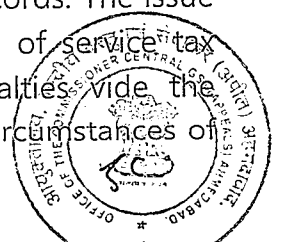
the Service tax liability to be calculated on Rs.12,89,190/- (1289190-1000000) shall come to Rs.2,89,190 + 14.5% = Rs.41,933/-.

- Appellant is following Cash-Bases Accounting system and tax is payable when income is actually received. In the year 2014-15, total Commission income as per income tax was shown Rs.10,12,130/- but Commission of 2013-14 was of Rs.36,219/- which was received in 2014-15 hence same was taken as Cash (receipt) system in F.Y. 2014-15 for income tax purpose. As this Service income of Rs.36,219/- was of year 2013-14 only. Hence benefit for small scale exemption in terms of provisions of Notification No. 33/2012 should be granted.
- The SCN issued is merely on the basis of income tax return data from the income tax department. The SCN has failed to point out any actual fraud or wilful misstatement or suppression of fact due to which the extended period has been invoked. Even if assuming that the extended period has been invoked considering the income tax return data, the income tax return data was available with the income tax and service tax department from the very first day after filing of return by the taxpayer/appellant and hence, invoking extended period of time is not justified.
- The appellant had requested the respondent to consider the exemption limit. The respondent has not considered small scale exemption limit while passing the impugned order without prejudice, as submitted in the foregoing paras above, services of the appellant are exempt and hence, there is no levy of service tax. When the demand of service tax is unsustainable in view of the above submissions, interest u/s 75 and penalty u/s 70, 77 and 78 of the Finance Act, 1994 is also not leviable and demand of interest & penalty is unjustified.

5. Personal Hearing in the matter was held on 03.05.2024. Shri Punit P. Jhamtani, Chartered Accountant, appeared for personal hearing on behalf of the appellant. He reiterated the contents of the written submission and requested to allow their appeal. Further he also requested one day's time to make additional submissions.

5.1 In their additional submission made on 03.05.2024 they stated that in respect of two service recipients (M/s. Dhanlakshmi Traders & K. Rakesh) the services were provided in F.Y. 2013-14 but the payment was received in F.Y. 2014-15. Hence, in terms of Point of Taxation Rules, 2011, the liability to pay tax shall arise in F.Y. 2013-14. Further they claim that neither SCN nor P.H letters were received by the appellant as the address on which they were posted was Ala, 3rd Floor, Radhakrishna Apartment, Sardarnagar, Ahmedabad-380009. But appellant was moved from this address in the year 2017 and new address of appellant is E-303, Narayan Status, Near Raj Farm, Bhat, Ahmedabad-382428 Gujarat. Even pin-code in the old address was mentioned as 380009 hence show cause notice and hearing letters not received at the address. Order that is passed is received at the old address and same is handed over to us on 28-06-2023.

6. I have carefully gone through the facts of the case available on record, grounds of appeal in the appeal memorandum, oral submissions made during personal hearing, the impugned order passed by the adjudicating authority and other case records. The issue before me for decision in the present appeal is whether the demand of service tax amounting to **Rs.1,86,933/-** confirmed alongwith interest, and penalties vide the impugned order passed by the adjudicating authority in the facts and circumstances of



the case is legal and proper or otherwise. The demand pertains to the period **F.Y. 2015-16**.

6.1 The appellant has agreed that they were providing taxable services, however, they claim that in terms of Notification No.33/2012-ST dated 20.06.2012 they are eligible for threshold limit exemption of Rs. 10 lacs. It is observed that in their ITR & P&L account they shown following income in respective years.

Table-B

F.Y.	Sales Income shown in ITR	P&L Account
2014-15	10,12,130/-	Rs.9,75,911/- (by Commission 2014-15) Rs.36,219/- (by Commission 2013-14)
2015-16	12,89,190/-	12,89,190/- (by Commission)

From the above, it is appears that the appellant in the F.Y. 2014-15 has earned an income of Rs.10,12,130/-, out of which Rs.9,75,911/- is the commission of F.Y 2014-15 and Rs.36,219/- is Commission income pertaining to F.Y 2013-14. They claim that the income of Rs.36,219/- pertains to F.Y. 2013-14 during which the services were actually rendered and in terms of the Point of Taxation (POT) Rules, 2011, tax liability on such income shall arise in the F.Y. 2013-14 when invoices for these services were issued and not in F.Y. 2014-15 when the remuneration was received.

6.2 To examine their above claim relevant Rule 3 of the POT Rules, 2011 is re-produced below;

RULE 3. Determination of point of taxation. – For the purposes of these rules, unless otherwise provided, point of taxation shall be, -

(a) the time when the invoice for the service provided or agreed to be provided is issued: Provided that where the invoice is not issued within the time period specified in rule 4A of the Service Tax Rules, 1994, the point of taxation shall be the date of completion of provision of the service.

(b) in a case, where the person providing the service, receives a payment before the time specified in clause (a), the time, when he receives such payment, to the extent of such payment :

Provided that for the purposes of clauses (a) and (b), -

(i) in case of continuous supply of service where the provision of the whole or part of the service is determined periodically on the completion of an event in terms of a contract, which requires the receiver of service to make any payment to service provider, the date of completion of each such event as specified in the contract shall be deemed to be the date of completion of provision of service;

(ii) wherever the provider of taxable service receives a payment up to rupees one thousand in excess of the amount indicated in the invoice, the point of taxation



the extent of such excess amount, at the option of the provider of taxable service, shall be determined in accordance with the provisions of clause (a).

Explanation – *For the purpose of this rule, wherever any advance by whatever name known, is received by the service provider towards the provision of taxable service, the point of taxation shall be the date of receipt of each such advance.*

6.3 In terms of above provision, generally the point of taxation shall be the date of invoice and if the invoice is not issued within time stipulated as per Rule 4A of the Service Tax Rules, 1994 then in such cases completion of service. In case, where the payment is received in advance then date of receipt of such advance shall be the point of taxation.

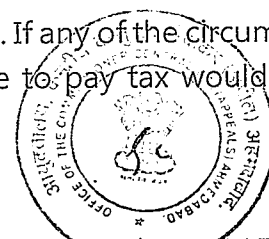
6.4 In the instant case, the appellant in their P&L account has shown the income of Rs.36,219/- as commission received for the F.Y. 2013-14. They claim that the said income pertains to two service recipients (M/s. Dhanlakshmi Traders & Shri K. Rakesh) to whom invoices were issued in April-2014, therefore such income should be treated as income should be deducted from the income of F.Y. 2014-15.

6.5 I find that the appellant has submitted Form-26AS for the F.Y. 2013-14 which shows the transactions related to the amount of Rs.36,219/-. Further, the invoices also show the transaction related to F.Y. 2013-14. Apart from that the appellant has also submitted the ledgers of self and of the aforementioned recipients which shows that the transaction pertains to the F.Y. 2013-14. The Form-26AS of the F.Y. 2014-15 shows the total turnover of only Rs.9,76,080/-. Hence, the taxable turnover is below threshold limit in respect of the F.Y. 2014-15. Therefore, the appellant is eligible for the threshold exemption under Notification No. 33/2012 dated 20.06.2012.

6.6 I find that though the invoices were issued in April, 2014 but the services were rendered in F.Y. 2013-14, hence, in terms of Rule 3 of the POT Rules, 2011, the tax liability on the commission income of Rs.36,219/- received in F.Y. 2014-15 shall arise in F.Y. 2013-14. Accordingly, their total taxable income in the F.Y. 2014-15 shall get reduced to Rs.9,75,911/- (Rs.10,12,130/- minus Rs.36,219/-). As the taxable income in F.Y 2014-15 is less than the threshold limit of Rs.10 lacs as prescribed in Notification No.33/2012-ST dated 20.06.2012, the appellant shall be eligible for the threshold limit exemption in the subsequent F.Y. 2015-16 till it reaches the limit of Rs.10 lacs. In the F.Y. 2015-16, as their taxable income was Rs.12,89,190/-, after granting the SSI exemption, I find that the appellant shall be liable to pay tax on the remaining income of Rs.2,89,190/- which is the commission income received in F.Y. 2015-16. Thus, I find that the tax liability on such income shall be Rs.41,933/- only.

6.7 Accordingly, I uphold the service tax demand of only **Rs.41,933/-** on merits. When the demand sustains there is no escape from the interest liability and the same is also recoverable.

7. The appellant was rendering the taxable service but failed to obtain registration and filed the statutory ST-3 return. 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 willful 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

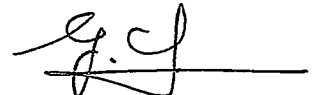


liable to pay a penalty equal to the tax so determined above. Therefore, the appellant is also liable for equivalent penalty of Rs.41,933/-under Section 78.

8. As regards, the penalty of Rs.10,000/- imposed under Section 77 (1) (a) is concerned; I find the same is imposable for not obtaining registration. The appellant was not registered with the department and had failed to pay service tax hence, such penalty is imposable. Similarly, penalty under Section 77(1)(c) was imposed as they failed to provide/furnish the information called for by the departmental officer, hence, I find that they are also liable for penalty under Section 77(1)(c).

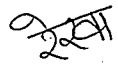
9. In view of the above discussion and findings, I partially uphold the service tax demand of Rs.41,933/- under proviso to Section 73(1) of the F.A., 1994; interest under Section 75 of the F.A., 1994; penalty under Section 77(1)(a), Section 77(1)(c) and penalty of Rs.41,933/- under Section 78 of the 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.


(ज्ञानचंद जैन)
आयुक्त(अपील्स)

Date: 26.5.2024

Attested



(रेखा नायर)

अधीक्षक (अपील्स)

केंद्रीय जी. एस. टी, अहमदाबाद

By RPAD/SPEED POST

To,

M/s. Omprakash Jiandram Wadhwa,
E-303, Narayan Status,
Near Raj Farm, Bhat,
Gandhinagar-382428

Appellant

The Deputy Commissioner
CGST, Division-I,
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.

