

आयुक्त का कार्यालय

Office of the Commissioner

केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय

Central GST, Appeals Ahmedabad Commissionerate  
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सत्यमेव जयते



**By SPEED POST**

DIN:- 20240564SW000000BBA4

(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/961/2024 & / 5860-64 GAPPL/COM/STP/651/2024
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-EXCUS-002-APP-30 to 31/2024-25 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. 74/DC/D/VM/22-23 dated 10.2.2023 & 84/DC/D/VM/22-23 dated 15.3.2023 passed by The Deputy Commissioner, CGST, Division-III, Ahmedabad North	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	Shiv Travels 1, City Mahal Complex Bharwadi to Golwadi Road Viramgam - 382150

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:-

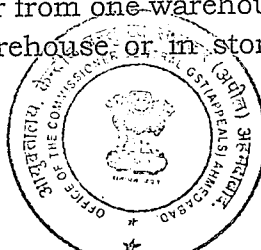
**Revision application to Government of India:**

(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 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 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 सवूत 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.

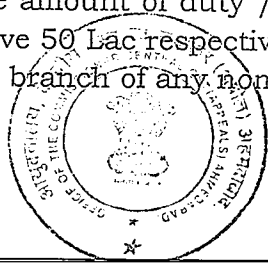
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 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 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 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)।

- (10) खंड (Section) 11D के तहत निर्धारित राशि;
- (11) लिया गलत सेनवैट क्रेडिट की राशि;
- (12) 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।

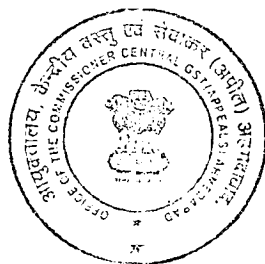
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

- (x) amount determined under Section 11 D;
- (xi) amount of erroneous Cenvat Credit taken;
- (xii) 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. Shiv Travels, 1, City Mahal Complex, Bharwadi to Golwadi Road, Viramgam-382150 (hereinafter referred to as '*the appellant*') have filed following appeals against the Order-in-Originals (listed below) passed by the Deputy Commissioner, Central GST, Division-III, Ahmedabad North (hereinafter referred to as '*the adjudicating authority*'). The appellant was holding Service Tax Registration No. ABPPJ2489JSD002.

**Table-A**

Sr. No.	Appeal No.	SCN No. Date	OIO No.& Date	Period of Dispute	Amount Involved
A	B	C	D	E	F
01	GAPPL/COM/S TP/961/2024	III/SCN/AC/Shivtravels/165/2021-22 dated 21.10.2021 issued for Service Tax Registration No: ABPPJ2489JSD001	74/DC/D/VM/2022-2023 dated 10.02.2023 Referred to as Impugned Order -1	2016-17	Rs.9,87,135/-
02	GAPPL/COM/S TP/651/2024	III/SCN/AC/Shivtravels/217/2021-22 dated 22.10.2021 issued for Service Tax Registration No: ABPPJ2489JSD002	84/DC/D/VM/2022-2023 dated 15.03.2023 Referred to as Impugned Order -2	2016-17	Rs.9,87,136/-

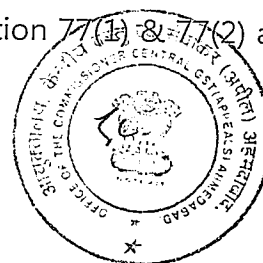
2. The facts of the case, are that on the basis of the data received from the Central Board of Direct Taxes (CBDT) for the F.Y. 2016-17, it was noticed that the appellant has shown substantial income from sale of services on which service tax was not paid. The appellant also did not file any ST-3 returns for the said period, therefore they were asked to submit the documents in support of such non-payment. The appellant however failed to submit any details/documents. Therefore, the income of Rs.65,80,904/- reflected in the ITR/P&L account was considered as a taxable income and tax liability of Rs.9,87,136/- was computed for the F.Y. 2016-17. The details of the income are furnished below;

**Table-B**

F.Y.	Value as per ITR	Value as per ST-3 Return	Differential Value	Service tax rate	Service Tax liability
2016-17	65,80,904/-	0/-	65,80,904/-	15%	9,87,136/-

2.1 Based on the above data, two different SCNs (as listed in column-C above) for the F.Y. 2016-17 were issued to the appellant for different registration numbers. Both the SCNs proposed recovery of service tax amounts of Rs.9,87,136/- along with interest under Section 73(1) and Section 75 of the Finance Act, 1994, respectively. Imposition of penalties under Section 77(1), Section 77(2) & Section 78 of the Finance Act, 1994 were also proposed.

2.3 Both the listed SCNs were adjudicated vide different impugned orders (as listed at column-D of the Table-A above) wherein the demand Rs.9,87,136/- was confirmed alongwith interest. Penalty of Rs.10,000/- each was imposed under Section 77(1) & 77(2) and penalty of Rs.9,87,136/- was also imposed under Section 78.



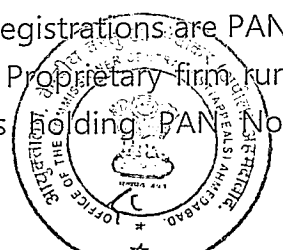
3. Being aggrieved with the impugned orders passed by the adjudicating authority, the appellant have preferred the above listed two appeals on the grounds elaborated below;

- Shri Kiritbhai Pranlal Jayswal, Proprietor of the appellant (M/s Shiv Travels) has been providing taxable services under the category of "Rent a Cab Service" and were previously registered with service tax department under STC No.ABPPJ2489JSD001 under party name "M/s. Shiv Travels ". The impugned Order No.1 has been issued for said registration. However, this registration was surrendered and therefore no ST-3 return was filed. Thereafter, the appellant obtained a new registration No. ABPPJ2489JSD002 under the party/trade name "Kiritbhai Pranlal Jayswal" and the impugned Order No.02 has been issued for this registration. As the Proprietor under both the registration are same, the demand for F.Y.2016-17 issued to same person is not legally sustainable as it leads to double taxation.
- They claim that the appellant is a dealer registered under the Finance Act, holding above stated registration number. The services of the appellant is covered under 100% reverse charge mechanism, in case service receiver is body corporate. Therefore, tax is not payable by the service provider when the service receiver has already paid the taxes, which the adjudicating authority has failed to consider while issuing the demand order.
- The adjudicating authority has determined the total turnover of sales as taxable sales and determined the total tax liability of Rs.9,87,136/- without following the principles of natural justice. The personal hearing letters were never communicated to the appellant.
- Suppression cannot be invoked as all the relevant details were in the knowledge of the department. Mere difference in gross value noticed on comparing the values of ITR & STR cannot be a ground for invoking suppression.

4. Personal hearing in the appeals matter was held on 13.05.2024 through virtual mode. Shri Arpit Shah, Chartered Accountant appeared for personal hearing on behalf of the appellant. He informed that there are two ST registrations ABPPJ2489JSD001 & ABPPJ2489JSD002. The first registration is not functional, hence, liability is not there. He informed that the client was using ABPPJ2489JSD002 and was providing Rent-a-Cab services. As the recipients are corporate body, therefore, in respect of both the demands under RCM the liability shall be on the service recipient and not on the appellant.

5. I have carefully gone through the facts of the case, grounds of appeal, submissions made in the appeal memorandum as well as the submissions made at the time of personal hearing and the documents available on record. The issue to be decided in the present appeal is whether the demand of service tax amounting to **Rs.9,87,136/- & Rs.9,87,136/-** confirmed alongwith interest, and penalties vide the respective impugned orders 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. 2016-17**.

5.1 It is observed that demands under both the impugned orders pertain to Service Tax Registration No. ABPPJ2489JSD001 & ABPPJ2489JSD002. Both these registrations are PAN based registration and were issued to the same appellant which is a Proprietary firm run under the Proprietorship of Shri Kiritbhai Pranlal Jayswal, who is holding PAN No.



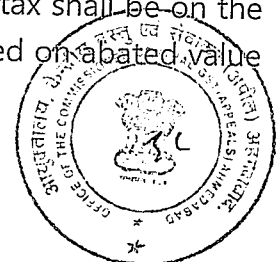
ABPPJ2489J. Though two separate demands were raised for different service tax registrations but the fact is that these two registrations were issued to the same appellant/person holding single PAN number. Thus, I find that two different demands for same financial year and that too against same person holding same PAN is legally not sustainable. The appellant claim that the Registration No. ABPPJ2489JSD001 was surrendered and then subsequent service tax registration No. ABPPJ2489JSD002 was obtained. Thus, considering the above facts, I find that the demand of Rs.9,87,136/- confirmed vide impugned order No. 1 is legally not sustainable as the same was raised for registration No. ABPPJ2489JSD001 which was already surrendered by the appellant.

**5.2** Now coming to the demand raised of Rs.9,87,136/- confirmed vide impugned Order No. 2, it is observed that the appellant has claimed that they were providing Rent-a-Cab services to body corporates, hence, under RCM the liability to pay tax shall be on the service recipient. They submitted invoices, Form-26AS, Balance Sheet, P&L Account & Form-2CD in support of their claim. In the P&L account the appellant have shown the income of Rs.65,80,904/- from Rent-a-Cab services. As per Form 26AS they have rendered services valued at Rs.15,80,904/- & Rs.50,00,000/- to M/s. Adani Wilmar Ltd & M/s. Krishnaben Kiritkumar Jaisval, respectively.

**5.3** In terms of **clause (v)** of Notification No.30/2012-ST dated 20.6.2012, any services provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers to any person who is not in the similar line of business or supply of manpower for any purpose or service portion in execution of works contract 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, then the liability to pay tax in as under;

<i>Sl. No.</i>	<i>Description of a service</i>	<i>Percentage of service tax payable by the person providing service</i>	<i>Percentage of service tax payable by the person receiving the service</i>
7.	<i>(a) in respect of services provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers on abated value to any person who is not engaged in the similar line of business</i>	<i>Nil</i>	<i>100%</i>
	<i>(b) in respect of services provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers on non-abated value to any person who is not engaged in the similar line of business</i>	<i>60%</i>	<i>40%</i>

**5.4** The appellant, a proprietary firm has provided services by way of renting of motor vehicle to M/s. Adani Wilmar Ltd & M/s. Krishnaben Kiritkumar Jaisval. I find that M/s. Adani Wilmar Ltd is a body corporate and therefore in terms of above Sr. No. 7(a) of Notification No.30/2012-ST dated 20.6.2012, I find that 100% liability to pay service tax shall be on the service recipient and not on the service provider, if the service is provided on abated value to a person who is not engaged in similar line of business.



5.5 Notification No.26/2012-ST dated 20.06.2012, exempts the taxable value of services which is in excess of 40% of the value. So, service tax has to be deposited with the department by service recipient @ 14.5% on 40% of the Invoice value, if the service provider has not availed Cenvat credit on inputs, capital goods and input services used for providing the taxable services under CCR, 2004. Relevant text of the notification is reproduced below;

TABLE

Sl.No.	Description of taxable service	Percentage	Conditions
(1)	(2)	(3)	(4)
9	Renting of any motor vehicle designed to carry passengers	40	CENVAT credit on inputs, capital goods and input services, used for providing the taxable service, has not been taken under the provisions of the CENVAT Credit Rules, 2004.

5.6 The appellant has submitted Form-3CD filed under Income tax Act, 1961, wherein under MODVAT availed column they have shown '0' which shows that no CENVAT credit has been availed by the appellant. Hence, I find that the appellant has provided services under abated value, therefore, in terms of Sr.no. 7 (a) of Notification No.30/2012-ST 100% liability to pay service tax on the value of Rs.15,80,904/- shall be on the service recipient and not on the appellant. Thus, the service tax demand on such income is not legally sustainable.

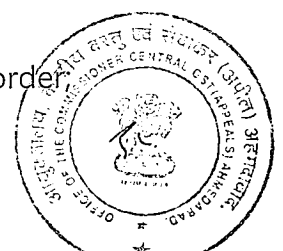
5.7 However, in respect of taxable services valued at Rs.50,00,000/- rendered to M/s. Shree Krishna Travel (Proprietor- Shri Krishnaben Kiritkumar Jaisval), I find that 100% liability shall be on the appellant as the service recipient is a proprietary firm and not a body corporate. So, I find that the appellant shall be liable to pay service tax on the income of Rs.50,00,000/- received from M/s. Shree Krishna Travel during the F.Y. 2016-17.

6. Accordingly, I uphold the service tax demand of only **Rs.7,50,000/-** 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 and were registered with the department however they failed to file 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.7,50,000/- under Section 78.

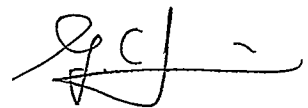
8. As regards, the penalty of Rs.10,000/- imposed under Section 77 (1) is concerned; I find the same is impossible as the appellant failed to provide/furnish the information called for by the departmental officer. Similarly, penalty under Section 77(2) was imposed for failure to file ST-3 Return showing correct tax liability, thus, I find that they are also liable for penalty under Section 77(2).

9. In view of the above discussion and findings, I pass the following order



- a) I set-aside the impugned Order No. 74/DC/D/VM/2022-2023 dated 10.02.2023.
- b) I partially uphold the service tax demand of Rs.7,50,000/- 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), Section 77(2) and penalty of Rs. 7,50,000/- under Section 78 of the F.A., 1994 covered in impugned Order No. 84/DC/D/VM/2022-2023 dated 15.03.2023.

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: 20.5.2024

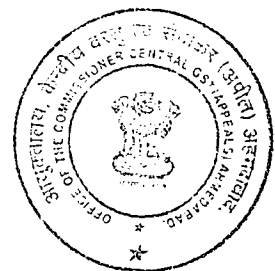
Attested

2024

(रेखा नायर)

अधीक्षक (अपील्स)

केंद्रीय जी. एस. टी, अहमदाबाद



**By RPAD/SPEED POST**

To,

M/s. Shiv Travels,  
1-City Mahal Complex,  
Bharwadi to Golwadi Road,  
Viramgam-382150

- **Appellant**

The Deputy Commissioner  
CGST, Division-III,  
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.

