आयुक्त (अपील) का कार्यालय,
Office of the Commissioner (Appeal),
केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
26305065-079 : टेलेफैक्स26305136 - 079 :

स्पीड पोस्ट

क फाइल संख्या : File No : V2(ST)28/Ahd-South/2019-20 / 12810 to 12814

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-001-APP-052-2019-20**
दिनाँक Date : **18-10-2019** जारी करने की तारीख Date of Issue 22/10/2019

श्री गोपीनाथ आयुक्त (अपील) द्वारा पारित
Passed by Shri **Gopi Nath**, Commissioner (Appeals)

ग Arising out of Order-in-Original No. **19/ORS/STC-AHD/JC(VG)/12-13** दिनाँक: **26.09.2012** , issued by Joint Commissioner, Div-STC, Central Tax, Ahmedabad-South

ध अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent
Kunvarji Finstock Pvt.ltd
Ahmedabad

कोई व्यक्ति इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील या पुनरीक्षण आवेदन प्रस्तुत कर 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 पूवोक्त 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।

(i) 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 :

(ii) यदि माल की हानि के मामले में जब ऐसी हानि कारखाने 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।

(ii) 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.

(क) 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 मामलें में जो भारत के बाहर किसी राष्ट्र या प्रदेश में निर्यातित है।

(A) 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.

(ख) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

(B) In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

अंतिम उत्पादन की उत्पादन शुल्क के भुगतान के लिए जो डयूटी केडिट 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।

(c) 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.

(1) 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 दिनाँक 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 मुख्यशीर्ष 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.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रूपये या उससे कम हो तो रूपये 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 सेवाकर अपीलीय न्यायाधिकरण के प्रति अपीलः–
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35–बी/35–इ के अंतर्गतः–

Under Section 35B/ 35E of CEA, 1944 an appeal lies to :-

(क) उक्तलिखित परिच्छेद 2 (1) क 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

(a) 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 in para-2(i) (a) above.

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. Registar 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 ओदश 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 हैं।

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 not withstanding 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 अनुसूचि–1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूल आदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रति पर 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 in 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), के प्रति अपीलो के मामले में कर्तव्य मांग (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 सेवा कर के अंतर्गत, शामिल होगा "कर्तव्य की मांग"(Duty Demanded) -

(i) *(Section)* खंड 11D के तहत निर्धारित राशि;
(ii) लिया गलत सेनवैट क्रेडिट की राशि;
(iii) 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.

इस 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-APAPEAL

This appeal has been filed by M/s Kunvarji Finstock Pvt Ltd., 'Kunvarji', Shyamak Complex, Near Kamdhenu Complex, Ambawadi, Ahmedabad [hereinafter referred to as 'the appellant'] against Orde-in-Original No,19/ORS/STC-AHD/JC (VG)/12-13 dated 26.09.2012 [hereinafter referred to as 'the impugned order'] passed by the Joint Commissioner of Central Excise, Ahmedabad-II Commissionerate [hereinafter referred to as 'the adjudicating authority'].

2. The facts briefly are that the appellant, registered under Stock Broker's service, Banking and Other Financial Service and Business Auxilliary Service, was issued a show cause notice dated 01.10.2010 based on a report collected from them, alleging that they had short paid service tax amounting to Rs.40,09,661/- towards NSE/BSE Transaction Charges and SEBI turnover fees during 01.04.2008 to 31.03.2009. The said show cause notice demanded recovery of short paid service tax with interest and imposition of penalty under Section 76 and 78 of Finance Act, 1994. Vide impugned order, the said notice was adjudicated by the adjudicating authority, wherein, he confirmed the charges and the demand along with interest. He further imposed penalty under Sections 76 and 78 of FA.

2.1 Aggrieved with the impugned order, the appellant has filed the instant appeal in the month of December 2012 on the grounds that:

- The NSE/BSE charges, turnover charges, demat/depository service charges etc recovered by the recognized stock exchange for provision of service in relation to assisting, regulating or controlling the business of buying, selling and dealing in security and services provided in relation to trading, processing, clearing and settlement of transaction of security. Therefore, the liability to pay service tax on such charges is on recognized Stock Exchange with effect from 16.05.2008.
- As per Section 67 of FA, it is abundantly clear that an amount become value of taxable service only when it has nexus with the service provided; thus the value of taxable service of stock broker is the aggregate of the commission or brokerage charged by the stock broker in nexus with the service of the sale or purchase of the securities from the investors and includes the commission or brokerage paid by the broker to any sub-broker.
- Thus the appellant is liable to pay service tax on the brokerage or commission charges recovered for provision of services and the charges recovered by the appellant on behalf of recognized stock exchange is not in relation to the service provided by the appellant, hence will not form value of the total value of consideration for provision of service.
- They are acting as pure agent of the Recognized stock exchange.
- Even if the appellant is liable to pay any service tax on the amount received, the value of the service provided by the m should be treated as cum tax.
- Show cause notice is time barred and no penalty is imposable.

3. The appeal was kept pending due to the reason that the order dated 11.01.2013 passed by the Commissioner (Appeals), Ahmedabad on the same issue of appellant was challenged by the department before Hon'ble CESTAT. The appeal was taken for decision based on CESTAT's order No.A/10622-10623/2018 dated 03.04.2018 who decided the issue in favour of the appellant.

4. Hearing in the matter was held on 11.09.2019. Shri Pratik Trivedi, Chartered Accountant appeared for hearing and reiterated the submissions of appeal memo and submitted summary of case for consideration. He also submitted copies of case laws for consideration.

5. I have gone through the facts of the case, the grounds of appeals, OIA dated 11.01.2013, CESTAT's order dated 03.04.2018 and oral contentions raised during the course of personal hearing. The question to be decided is whether the appellant is liable for service tax on the amount received by them as NSE/BSE Transaction Charges and SEBI turnover fees during 01.04.2008 to 31.03.2009.

6. I find that the instant case is pertaining to the period of 2008-09 and the case was kept pending as the department has challenged the order of Commissioner (Appeals), on similar issue of the appellant pertaining to the period of 2007-08, before Hon'ble CESTAT, Ahmedbad. I find that by allowing the appellant's appeal, the Commissioner (Appeals) vide order dated 11.01.2013 has held that the reimbursement (MCX & NCDEC transaction charges) cannot be considered as gross amount charged as the appellant has not provided that service to the clients; that the said service have been provided by the Commodity Exchanges to the clients. By dismissing the appeal filed by the department against the said order, the Hon'ble CESTAT has also uphold the order of Commissioner (Appeals), by following its own decision in the same issue in case of M/s Indses Securities Finance Ltd and Others V/s Commissioner of Service Tax, Ahmedabad. The relevant para referred in the decision of M/s Indses Securities supra by the Hon'ble Tribunal's is as under:

> *"16. The appellants in these appeals received "turnover charges", stamp duty, BSE charges, SEBI fees and DEMAT charges contending that the same was payable to different authorities and claimed that the same is not taxable. But Revenue txed the same on the ground that such receipt by stock broker was liable to tax. Revenue failed to bring out whether the turnover charges and other charges in dispute in these appeals received by appellant were commission or brokerage. The charectoer of receipts was claimed by appellants as recoveries from investors to make payment thereof to respective authorities in accordance with the statutory provisions of Indian Stamp Act and SEBI guidelines and were not received towards consideration in the nature of commission or brokerage of sale or purchase of securities. While burden of pfroof was on Revenue to establish that such receipts were in the nature of commission or brokerage or had the characteristic of such nature that was failed to be discharged. The character of commission or brokerage is remuneration for the service of stock broking provided by a stock broker to investor. Therefore aforesaid charges realized by appellants were not being of commission or brokerages are not taxable and shall not form part of gross value of taxable service. On merit, all the appellants succeed on the fundamental principles of taxation. Therefore, other contentions on merit made in respective appeals are not considered in this order.*

From the reading of above decision, I find that the identical issue has been considered by the Hon'ble Tribunal and hold that NSE/BSE Transaction Charges and SEBI turnover fees are not part of taxable value. However, I find the periods covered in the case decided by the Hon'ble CESTAT above are prior to 01.04.2008 and the demand of service tax for non- payment such charges in the instant case is from 01.04.2008 to 31.03.2009.

7. I find that it is an admitted fact in the show cause notice as well as in the impugned order that the appellant have paid service tax on Depository/Demat charges, NSE/BSE transaction charges and SEBI turnover fees upto 15.05.2008 and thereafter not paid service tax on such charges on introduction of stock exchange service/commodity exchange service w.e.f 15.05.2008. The demand was raised on the basis of details submitted by the appellant with regard to NSE/BSE transaction charges and SEBI turnover fees collected/received by them during 2008-09 on which service tax was not paid. I find that the adjudicating authority, based on a combined reading of Section 67 of the Finance Act, 1994 read with Rule 5 of the Service Tax (Determination of Value), Rules 2006, held that all consideration received by a service provider towards any service, should be included in the gross taxable value. He further hold that these charges in question are reimbursable on proportionate basis and therefore form integral part of gross amount charges and are required to be included in the taxable value and it is immaterial that the charges are recovered from the clients on actual basis or otherwise. The contention of the appellant, in the grounds of appeal is that the NSE/BSE charges etc are payable to the stock exchange by the investor for dealing securities; that they collected as an agent of the stock exchange from the investors. They further submitted that they stopped paying service tax from 16.05.2008 (on introduction of Stock Exchange Service) as the tax liability on such charges has been shifted on the stock exchange and accordingly the stock exchanges are collecting service tax from stock brokers on the basis of transactions made by the investors with such exchanges through stock brokers; thus the stock brokers accordingly make payment to stock exchanges according to their billings raised on the basis of turnover and subsequently, the stock exchanges are responsible for depositing service tax. What come out is that the appellant, as far as this charges collected on behalf of stock exchange is concerned, was not collecting the actual. Now Section 67 of the Finance Act, 1994, states as follows.

> *SECTION [67. Valuation of taxable services for charging service tax. — (1) Subject to the provisions of this Chapter, where service tax is chargeable on any taxable service with reference to its value, then such value shall, —*
>
> *(i) in a case where the provision of service is for a consideration in money, be the gross amount charged by the service provider for such service provided or to be provided by him;*
>
> *(ii) in a case where the provision of service is for a consideration not wholly or partly consisting of money, be such amount in money as, with the addition of service tax charged, is equivalent to the consideration;*
>
> *(iii) in a case where the provision of service is for a consideration which is not ascertainable, be the amount as may be determined in the prescribed manner.*

(2) Where the gross amount charged by a service provider, for the service provided or to be provided is inclusive of service tax payable, the value of such taxable service shall be such amount as, with the addition of tax payable, is equal to the gross amount charged.

(3) The gross amount charged for the taxable service shall include any amount received towards the taxable service before, during or after provision of such service.

(4) Subject to the provisions of sub-sections (1), (2) and (3), the value shall be determined in such manner as may be prescribed.

***Explanation**. — For the purposes of this section, —*

(a) "consideration" includes —

(i) any amount that is payable for the taxable services provided or to be provided;

(ii) any reimbursable expenditure or cost incurred by the service provider and charged, in the course of providing or agreeing to provide a taxable service, except in such circumstances, and subject to such conditions, as may be prescribed;

(iii) any amount retained by the lottery distributor or selling agent from gross sale amount of lottery ticket in addition to the fee or commission, if any, or, as the case may be, the discount received, that is to say, the difference in the face value of lottery ticket and the price at which the distributor or selling agent gets such ticket.'.]

(c) "gross amount charged" includes payment by cheque, credit card, deduction from account and any form of payment by issue of credit notes or debit notes and [book adjustment, and any amount credited or debited, as the case may be, to any account, whether called "Suspense account" or by any other name, in the books of account of a person liable to pay service tax, where the transaction of taxable service is with any associated enterprise.

9. Section 67 *ibid* clearly provides that in the valuation of taxable service, nothing more or nothing less than the consideration paid as quid pro quo for the service, can be brought charge. Further, consideration means any amount that is payable to the taxable services provided or to be provided. Since the charges in question, collected on behalf of stock exchange, had nothing to do with the taxable service provided by the appellant in the capacity of service provider as stock broker or agent of stock exchange, the question of demanding tax on the said amount by including it in the value of taxable service is legally not correct. Further, the contention of the adjudicating authority that the charges in question are reimbursable on proportionate basis and therefore form integral part of gross amount charges and are required to be included in the taxable value is no more *res integra,* in view of Hon'ble High Court of Delhi's decision in case of M/s INTERCONTINENTAL CONSULTANTS AND TECHNOCRATS PVT. LTD [2013 (29) STR 9] which was affirmed by the Hon'ble Supreme Court [2018 (10) G.S.T.L. 401 (S.C.)]. The Hon'ble High Court has held Rule 5 of the Service Tax (Determination of Value), Rule 2006, to be ultra virs. The Court held that:

"We are, therefore, undoubtedly of the opinion that Rule 5(1) of the Rules runs counter and is repugnant to Sections 66 and 67 of the Act and to that extent it is ultra vires. It purports to tax not what is due from the service provider under the charging Section, but it seeks to extract something more from him by including in the valuation of the taxable service the other expenditure and costs which are incurred by the service provider "in the course of providing taxable service". What is brought to charge under the relevant Sections is only the consideration for the taxable service. By including the expenditure and costs, Rule 5(1) goes far beyond the charging provisions and cannot be upheld. It is no answer to say that under sub-section (4) of Section 94 of the Act, every rule framed by the Central Government shall be laid before each House of Parliament and that the House has the power to modify the rule."

The Hon'ble Supreme Court, by affirming the above decision further held that:

> **"29.** *In the present case, the aforesaid view gets strengthened from the manner in which the Legislature itself acted. Realising that Section 67, dealing with valuation of taxable services, does not include reimbursable expenses for providing such service, the Legislature amended by Finance Act, 2015 with effect from May 14, 2015, whereby Clause (a) which deals with 'consideration' is suitably amended to include reimbursable expenditure or cost incurred by the service provider and charged, in the course of providing or agreeing to provide a taxable service. Thus, only with effect from May 14, 2015, by virtue of provisions of Section 67 itself, such reimbursable expenditure or cost would also form part of valuation of taxable services for charging service tax. Though, it was not argued by the Learned Counsel for the Department that Section 67 is a declaratory provision, nor could it be argued so, as we find that this is a substantive change brought about with the amendment to Section 67 and, therefore, has to be prospective in nature."*

10. In view of foregoing discussion, I do not find any merit in confirming the demand by the adjudicating authority with interest and imposition of penalty thereof. Therefore, the impugned order is required to be set aside and I do so.

11. The appeal filed by the appellant disposed of in above terms.

(Gopi Nath) 18/10/2019
Commissioner (Appeals)
Date : 18.10.2019

Attested

(Mohanan V.V) 21/10/19
Superintendent (Appeal),
Central Tax,Ahmedabad.

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