सत्यमेव जयते

आयुक्त का कार्यालय) ,अपीलस(
Office of the Commissioner,
केंद्रीय जीएसटी, अहमदाबाद आयुक्तालय
Central GST, Appeal Commissionerate-Ahmedabad
जीएसटी भवन, राजस्व मार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
CGST Bhavan,Revenue Marg,Ambawadi,Ahmedabad-380015
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DIN-20220664SW0000222ED7

स्पीड पोस्ट

1311 to 1315

क फाइल संख्या : File No : GAPPL/COM/STP/1499/2021-Appeal-O/o Commr-CGST-Appl-Ahmedabad

ख अपील आदेश संख्या Order-In-Appeal Nos. **AHM-EXCUS-001-APP-011/2022-23**
दिनाँक Date : **30.05.2022** जारी करने की तारीख Date of Issue : **08.06.2022**

आयुक्त (अपील) द्वारा पारित
Passed by **Shri Akhilesh Kumar**, Commissioner (Appeals)

ग Arising out of Order-in-Original Nos. **33/AC/Div-I/RBB/2020-21 dated 30.03.2021**, passed by the Assistant Commissioner, Central GST & Central Excise, Division-I, Ahmedabad-South.

ध अपीलकर्ता का नाम एवं पता Name & Address of the Appellant / Respondent

Appellant- M/s. Academy of Computer Solutions, 38, Rajeshwari Society, CTM Cross Road, Ahmedabad-380026.

Respondent- Assistant Commissioner, Central GST & Central Excise, Division-I, Ahmedabad-South.

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 APPEAL

M/s. Academy of Computer Solutions, 38, Rajeshwari Society, CTM Cross Road, Ahmedabad- 380026 (hereinafter referred to as '*the appellant*') have filed the instant appeal against the OIO No.33/AC/Div-I/RBB/2020-21 dated 30.03.2021 (in short '*impugned order*') passed by the Assistant Commissioner, Central GST, Division-I, Ahmedabad South (hereinafter referred to as '*the adjudicating authority*').

2. The facts of the case, in brief, are that the appellant holding Service Tax Registration No.AGFPJ1646LSD001 were providing Information Technology Software services defined under Section 65B(44) of the Finance Act (F.A.), 1994. During the course of audit of financial records of the appellant, for the period April, 2014 to June, 2017, undertaken by the officers of CGST, Ahmedbad Audit Commissionerate, following observations was raised:

a) **Para-1:** Verification of records revealed that the appellant had failed to file ST-3 returns for the period (April to September) in the F.Y. 2015-16 and late filed the ST-3 returns for (April to June) in the F.Y. 2017-18, by 370 days. Accordingly, late fees of Rs.40,000/- was calculated.

b) **Para-2:** Detailed scrutiny of trial balance accounts revealed that the appellant had availed services of advocate but failed to pay service tax on the value of services received. Under reverse charge mechanism, in terms of Notification No.30/2012-ST dated 20.06.2012, they were required to pay tax on 100% of the value of services received. Thus, non-payment of service tax amounting Rs.1,673/- was detected.

c) **Para-3:** Reconciliation of income shown in financial statement and that shown in ST-3 return, showed difference. Further scrutiny of trial balance for the period 2014-2015, 2016-17 and 2017-18 (upto June) showed commission income of Rs.3,24,673/- received on which service tax of Rs.42,100/- was required to be paid.

3. The above observations were not accepted by the appellant, hence a SCN bearing No.147/2019-20 dated 09.10.2019, was issued proposing imposition and recovery of late fees/penalty of **Rs.40,000/-** in terms of the provisions of Section 70 of the F.A. 1994; demand of service tax of **Rs.1,673/-** and **Rs.42,100/-** in terms of the provisions of Section 73(1) of the F.A. 1994 alongwith interest u/s 75. Penalty u/s 78(1) was also proposed. The said SCN was adjudicated vide impugned order and the demand proposed in the SCN was confirmed alongwith interest. Penalty of Rs.43,793/- was also imposed on the appellant.

4. Aggrieved by the impugned order, the appellant preferred the present appeal, mainly on following grounds:-

- The demand of Rs. 42,100/- is not sustainable as tax liability on the gross amount charged from their client for rendering information technology services has been discharged. The difference amount is the cash /trade discount received from the supplier of tally accounting service which has no relation with the gross amount charged by them from their clients. They placed reliance on catena of decisions.

- EURO RSCG Advertising Ltd.- 2007 TMI-1721 CESTAT Bangalore
- Kerala Publicity Burea-2008 TMI- 2534-CESTAT Bangalore
- Mccann Erickson (India) Pvt. Ltd.- 2008 TMI -4235 – CESTAT N.Delhi.

- Late fees demand of Rs.40,000/- is not sustainable as subsequntly the ST-3 returns were filed with applicable tax and interest before issuance of SCN, hence question of penalty does not arise. They placed reliance on Board's Circular No.137/167/2006-CX-4 dated 3.10.2007.

- The demand of Rs.1673/- towards fees paid to Advocate is also not sustainable as these expenses incurred were not towards advocate fees but were legal charges.

- Reconciliation of income data from income tax return and ST-3 return is faulty as factual details were not into account. They placed reliance on numerous citations:- 2013(31) STR 673 (Tri-Bang), 2010(20) STR 789 (Tri-Mum), 2010 (19) STR 242 (Tri-Ahmd)

- SCN is time barred as income tax returns & service tax returns were filed from time to time, hence supression cannot be invoked.

- As no case of fraud, suppression of fact or willful misstatement of facts was made out to prove intent to evade taxes, penalty u/s 78 is also not sustainable.

5. Personal hearing in the matter was held on 27.12.2021 through virtual mode. Shri Vipul Khandhar, Chartered Accountant, appeared on behalf of the appellant. He reiterated the submissions made in the appeal memorandum. He also made additional submissions on 16.11.2021, wherein he reiterated the submission made in the appeal memorandum.

6. I have carefully gone through the facts and circumstances of the case, the impugned order passed by the adjudicating authority, submissions made in the appeal memorandum as well as in the additional submissions made and the evidences available on records. The issues to be decided under the present appeal are;

a) Whether the appellant are liable to pay late fees for non filing & late filing of ST-3 returns?
b) Whether they are liable to pay service tax under reverse charge mechanism in respect of services received from Advocate?
c) Whether they are liable to pay service tax on differential value arrived due to reconciliation of accounts and ST-3 returns?

7. On the first issue, it is observed that late fees of Rs.40,000/- was imposed by the adjudicating authority as the appellant failed to file ST-3 return of (April to September) for the F.Y. 2015-16 and also had delayed in filing ST-3 returns of (April to June) for the F.Y. 2017-18, by 370 days. The appellant though claimed that subsequently they filed the ST-3 returns with applicable tax and interest, before issuance of SCN, hence such fees is not imposable. Provision of Section 70 of the Finance Act, 1994, provides that a person

liable to pay service tax is required to file periodical return in prescribed form with late fee for delayed furnishing of return. It also provides for the maximum amount of late fee payable. Further, Rule 7C provides that if the return is not filed by the specified due date, the assessee is required to submit the return with late fee for the period of delay. The appellant failed to file the return of (April to September) for the F.Y. 2015-16 and also delayed in filing the ST-3 returns of (April to June) for the F.Y. 2017-18, by 370 days, having failed to do so, the penal consequences must follow. I, therefore, do not find any valid reasons to interfere with the findings of the adjudicating authority. Further, I also find that the Board's Circular No.137/167/2006-CX-4 dated 3.10.2007, relied by the appellant deals with the issuance of SCNs for levy of penalty in the cases where service tax is paid suo motto by the assessee and conclusions of proceedings initiated under provisions of Section 73, thereof. The present issue is regarding imposition of penalty u/s 70 hence not applicable. I, therefore, uphold the late fees of Rs.40,000/- imposed under section 70 of the F.A. ibid.

7.1 On the second issue whether the appellant are liable to pay service tax under reverse charge mechanism in respect of services received from advocate, the main contention of the appellant is that these were legal charges and not the fees paid to the advocate therefore, not taxable. I do not find any rational in this argument because in terms of Notification No. 30/2012-S.T., dated 20-6-2012, a recipient of services provided by individual advocate or a firm of advocates by way of legal services is liable to pay service tax on entire value of service. I have gone through the Trial Balance for F.Y.2014-15 & 2015-16 and I fully concur with findings of the adjudicating authority that the 'Vakil Fees Exp' are legal charges paid to the advocate /advocate firm. Thus, the demand of Rs.1,673/- is also sustainable on merits.

7.2 Further on the issue, whether they are liable to pay service tax on differential value arrived due to reconciliation of accounts and ST-3 returns, the appellant claim that this was cash /trade discount received by them from their supplier of tally accounting service, which has no relation with the gross amount charged from their clients. It is observed that the demand of Rs.42,100/- raised in the SCN is in respect of the income received under the head *'Commission Income'*, *'Tally Sales Commssion'*, *'Tally Support Charges' 'AMC Tally support charges'*, *'Tally implementation charges' 'Other Income'* etc, nowhere does it appear as a cash discount given by their supplier. Even if it is assumed to be purchase discount, then why such discount was not reflected separately in the discount column of the invoice as is evident from the sample invoice No.SSS/2014-15/009 dated 03.04.2017, submitted by the appellant. Besides, such income was shown as *'commission received'* in their trial balance. I find that apart from trading of Tally Software, appellant were also providing up-gradation and maintenance of Tally Software to their clients. Therefore, the commission received has to be as consideration received towards the taxable service rendered, as defined under Section 65B (44) of the F.A, 1994. Also no documentary evidence was put forth to establish their claim of trade discount. Therefore, I uphold the demand as justifiable and sustainable on merits.

7.3 They also placed reliance on catena of decisions, which I find are not applicable to the present case. Decisions of the Tribunal in the case of *Euro RSCG Advertising Ltd.* v. *CCE* - 2007 (7) S.T.R. 277, *McCann Erickson (India) Pvt. Ltd.* v. *CCE* - 2008 (10) S.T.R.

365 and *Kerala Publicity bureau* v. *CCE* [2008 (9) S.T.R. 101] relied upon by the appellant are distinguishable in the facts as there the service was treated as a "advertising agency service" and they did receive commission from Media which was shown separately in the invoices, which is not the case here.

8. The argument of demand being hit by limitation as the unpaid amount of service tax was declared and reflected in the Income Tax Returns is also not sustainable. The onus to disclose full and correct information about the value of taxable services lies with the service provider. The assessee pays the tax on self assessment basis and files the ST-3 returns, which is a report of transactions and a basic document. Therefore, the Department only relies on the ST-3 returns. It is the bounden duty of the assessee to disclose all and correct information in the ST-3 returns. Otherwise it may lead to various consequences. Non disclosure of full and correct information in returns would amount to suppression of facts. Non filing/late filing of ST-3 returns, indulging in non-payment/short payment of tax, all these acts clearly establish the conscious and deliberate intention to evade the payment of service tax. Intent to suppress the fact from the department is also evident from the fact that in spite of numerous correspondences made by the auditors, they did not bother to give any clarification or documents, to prove their bonafide intentions. I, therefore, find that all these ingredients are sufficient to invoke the provisions of Section 73(1) of the F.A, 1994. In the case of ARTEFACT Infrastructure Limited Vs CCE, Nagpur as reported at 2016 (42) STR 34 (Tri. Mum), Hon'ble Tribunal upheld the demand of service tax and interest on the argument that the appellants have not disclosed the facts related to their activities of services to their client before the Department. They have not declared the taxable value of services in their ST-3 returns. In these circumstances the Tribunal held that the department had no occasion to know the activity of the appellant and there is suppression of fact on the part of the appellant.

9. I find that the penalty imposed under Section 78, is also justifiable as it provides penalty for suppressing the value of taxable services. The crucial words in Section 78(1) of the Finance Act, 1994, are *'by reason of fraud or collusion'* or *'willful misstatement'* or *'suppression of facts'* should be read in conjunction with '*the intent to evade payment of service tax'*. Hon'ble Supreme Court in case of *Union of India* v/s *Dharamendra Textile Processors* reported in [2008 (231) E.L.T. 3 (S.C.)], considered such provision and came to the conclusion that the section provides for a mandatory penalty and leaves no scope of discretion for imposing lesser penalty. I find that the demand was raised based on the audit carried out by the department and it is the responsibility of the appellant to correctly assess and discharge their tax liability. The suppression of taxable value, non-payment and short payment of tax, non-filing/late filing of ST-3 returns, clearly show that they were aware of their tax liability but chose not to discharge it correctly instead tried to mislead the department which undoubtedly bring out the willful mis-statement and fraud with an intent to evade payment of service tax. Thus, if any of the circumstances referred to in Section 11AC are established, the person liable to pay duty would also be liable to pay a penalty equal to the duty so determined.

10. When the demand sustains there is no escape from interest hence, the same is therefore also recoverable under Section 75 of the F.A., 1994. Appellant by failing to pay service tax on the taxable service are liable to pay the tax alongwith applicable rate of

interest and such willful suppression automatically attracts mandatory penalty and late fees.

11. In view of the above discussions and findings, the impugned O-I-O is upheld and the appeal filed by the appellant stand rejected in above terms.

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

30th May, 2022

(अखिलेश कुमार)
आयुक्त (अपील्स)

Date: 5.2022

Attested
Rekha. Nair
(Rekha A. Nair)
Superintendent (Appeals)
CGST, Ahmedabad

केन्द्रीय कर आयुक्त (अपील) अहमदाबाद
OFFICE OF THE COMMISSIONER CENTRAL GST (APPEALS) AHMEDABAD

By RPAD/SPEED POST

To,
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CTM Cross Road, Amraiwadi,
Ahmedabad- 380026

The Assistant Commissioner - **Respondent**
CGST, Division-I, Ahmedabad South,
Ahmedabad.

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Commissioner, CGST, Ahmedabad South.
3. The Assistant Commissioner (H.Q. System), CGST, Ahmedabad South. (For uploading the OIA)
4. Guard File.