



सत्यमेव जयते

आयुक्त(अपील) का कार्यालय,
Office of the Commissioner (Appeal),

केंद्रीय जीएसटी, अपील आयुक्तालय, अहमदाबाद
Central GST, Appeal Commissionerate, Ahmedabad
जीएसटी भवन, राजस्वमार्ग, अम्बावाड़ी अहमदाबाद ३८००१५.
CGST Bhavan, Revenue Marg, Ambawadi, Ahmedabad 380015
☎ 07926305065 - टेलिफैक्स 07926305136



DIN : 20230264SW0000116364

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/778/2022 18926-30
- ख अपील आदेश संख्या Order-In-Appeal No. AHM-EXCUS-001-APP-169/2022-23
दिनांक Date : 27-02-2023 जारी करने की तारीख Date of Issue 28.02.2023
- आयुक्त (अपील) द्वारा पारित
Passed by Shri Akhilesh Kumar, Commissioner (Appeals)
- ग Arising out of OIO No. 36/DC/Div-I/B.K./2021-22 दिनांक: 21.02.2022 passed by Deputy
Commissioner, CGST, Division-I, Ahmedabad South
- घ अपीलकर्ता का नाम एवं पता Name & Address

Appellant

M/s S.P. Textile
[Prop. Shantidevi Poonamchand Jain]
708/23, Sakar Bazar,
Near Latif Dhela, Kalupur,
Ahmedabad - 380019

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 :

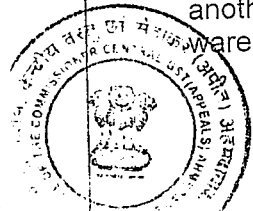
Revision application to Government of India:

(1) केंद्रीय 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।

(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 हानिकार खाने से किसी भण्डागार या अन्य कारखाने में या किसी भण्डागार से दूसरे भण्डागार में माल ले जाते हुए मार्ग में, या किसी भण्डागार या भण्डार में चाहे वह किसी कारखाने में या किसी भण्डागार में हो माल की प्रक्रिया के दौरान हुई हो।

(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 मामलों 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 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।

(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 दिनांक से तीन मास के भीतरमूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इका 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.

(2) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम होतो रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्नरकम एक लाख से ज्यादा हो तो 1000/- की फीस भुगतान की जाए।

The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

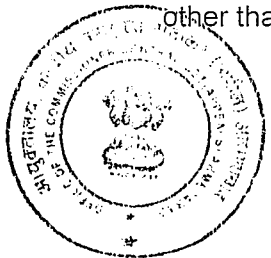
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1944 की धारा 35-बी/35-इ के अंतर्गत:-

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

(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. 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 होत 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 शुल्कअधिनियम 1970 यथासंशोधित की अनुसूचि-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 कान्यायालय 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.

15^प सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण(सिस्टेट),के प्रतिअपीलो 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)-

- a. (Section) खंड 11D के तहत निर्धारित राशि;
इण लिया गलत सेनवैट क्रेडिट की राशि;
बण 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:

- (lii) amount determined under Section 11 D;
(liii) amount of erroneous Cenvat Credit taken;
(liv) amount payable under Rule 6 of the Cenvat Credit Rules.

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 of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute."

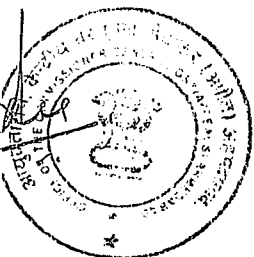


ORDER-IN-APPEAL

The present appeal has been filed by M/s. S.P. Textile (Prop. Shantidevi Poonamchand Jain), 77, G.F., New Cloth Market, Outside Raipur Gate, Sarangpur, Ahmedabad – 380 002 [previously at 708/23, Sakar Bazar, Near Latif Dehla, Kalupur, Ahmedabad – 380 019] (hereinafter referred to as the “appellant”) against Order in Original No. 36/DC/Div-I/B.K/2021-22 dated 21.02.2022 [hereinafter referred to as “*impugned order*”] passed by the Deputy Commissioner, Division-I, CGST, Commissionerate : Ahmedabad South [hereinafter referred to as “*adjudicating authority*”].

2. Briefly stated, the facts of the case are that the appellant was not registered with the Service Tax department. They were having PAN No. ABMPJ6850A. The appellant were engaged in the activity of sale of finished cloth/job work and they had also received services viz. GTA and Legal Services. As per the information received from the Income Tax Department, the appellant had earned substantial income from services during F.Y. 2014-15 to F.Y. 2017-18 (up to June, 2017). However, they did not obtain service tax registration and did not pay service tax on such income from service. The appellant was called upon to submit documentary evidences in respect of the income earned by them. The appellant had submitted copies of their Audited Balance Sheet for F.Y. 2014-15 to F.Y. 2017-18, Form 26AS for the said period and also their ITR-V filed by the for the said period. The appellant were also called upon to submit various ledgers for expenses to ascertain their liability under reverse charge. However, the appellant failed to submit the same. Verification of the documents submitted by the appellant indicated that they had made payments for Legal & Professional service amounting to Rs.66,950/- and Rs.5,94,780/- for GTA service.

2.1 In terms of Section 68(2) of the Finance Act, 1994 read with Rule 2(d)(B) of the Service Tax Rules, 1994 and Notification No.30/2012-ST dated 20.06.2012, the appellant appeared to be liable to pay service tax amounting to Rs.25,779/- in respect of the GTA services availed by them and Rs.9,607/- in respect of the Legal Services, under reverse charge.



3. Subsequently, the appellant were issued Show Cause Notice bearing No. V/15-06/Div-I/SCN/S.P dated 25.09.2020 wherein it was proposed to :

- A. Demand and recover the service tax totally amounting to Rs.35,386/- under the proviso to Section 73 (1) of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994.
- B. Impose penalty under Sections 77(1)(a), 77(2) and 78 of the Finance Act, 1994.

4. The SCN was adjudicated vide the impugned order wherein :

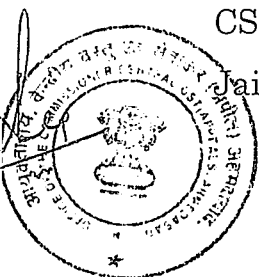
- a) The demand of service tax amounting to Rs.21,237/- was confirmed along with interest.
- b) Penalty amounting to Rs.10,000/-, each, was imposed under Section 77 (1) (a) and 77(2) of the Finance Act, 1994.
- c) Penalty amounting to Rs.21,237/- was imposed under Section 78 of the Finance Act, 1994.

5. Being aggrieved with the impugned order, the appellant have filed the present appeal on the following grounds :

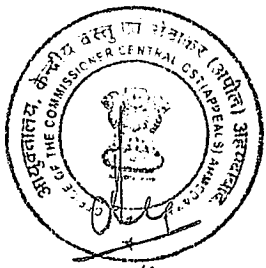
- i. As per Notification No.30/2012-ST dated 20.06.2012 read with Rule 2(1)(d) of the Service Tax Rules, 1994, where the service provided by a GTA is to a body corporate, partnership firm and factories covered under the provisions of Factory Act, the total liability of service tax has to be paid by the recipient of service. Proprietary firms are not included in the specified categories in terms of Rule 2(1)(d)(i)(B) and in such cases, the GTA is liable to pay service tax.
- ii. Since they as a proprietary concern have received GTA, reverse charge is not applicable and they are not liable to pay service tax.
- iii. Further, as they are not registered under the Factories Act nor under any other rule as specified in the said Notification, service tax is not payable by them as per Section 68(2) read with the said Notification.
- iv. Reverse charge under the said Notification is only applicable to services provided by individual advocate or firm of advocates and the total service tax is to be paid by the service recipient. The said notification is not applicable to service provided by Chartered Accountants and other Tax Professionals. Nowhere it is mentioned that even Tax Professional services are liable to reverse charge.



- v. The demand has been raised on the expenses appearing in the audited P&L Account. The demand has been raised on Chartered Accountant services. The expenses pertain to audit of Balance Sheet, P&L Account, filing of ITR and other technical consultancy and has nothing to do with legal service.
- vi. Service tax on the said service has been paid by the Chartered Accountant under forward charge and, therefore, service tax on the same cannot be discharged again by them. Copies of ledger of Legal and Professional Expenses and invoices thereof are submitted.
- vii. The entire transaction is revenue neutral as they were also eligible to claim the corresponding credit of tax paid. Hence, there was no revenue loss involved.
- viii. Reliance is placed upon the judgment in the case of Commissioner of Bhuwalka Pipes Pvt. Ltd. – 2014 (310) ELT 23 (Kar.); Lafarge India Private Limited Vs. CST, Mumbai – 2015-TIOL-81-CESTAT-MUM; Chaudhary Hammer Works Ltd. Vs. CCE, Ghaziabad – 2012 (280) ELT 461 (Tri.-Del.); Matrix Telecom P. Ltd. Vs. CCE, Vadodara-II – 2013 (32) STR 423 (Tri.-Ahmd.).
- ix. The extended period of limitation can be invoked only in case involving fraud, collusion, wilful misstatement, suppression of fact with intent to evade tax. However, there is no suppression of facts on their part with intention to evade payment of tax. The burden to prove suppression is upon the Revenue.
- x. Reliance is placed upon the judgment in the case of Oriental Insurance Company Limited – 2021(5) TMI 869; Gannon Dunkerly & Co. Ltd. – 2020 (12) TMI 1096; Rolex Logistic Private Limited Vs. CST – 2009-2013-STR-147 (Tri.-Bang.); Om Sai Professional Detectives and Securities Service Pvt. Ltd. Vs. CCE – 2008-12-STR-79 (Tri.-Bang.); Continental Foundation Jt. Venture Vs. CCE, Chandigarh-I – 2007 (216) ELT 177 (SC).
- xi. The non payment of service tax was on account of bona fide belief and involved interpretation of law.
- xii. Reliance is placed upon the judgment in the case of CCE, Bangalore Vs. ITC Limited – 2010 (257) ELT 514 (Kar.); Concept Motors Pvt. Ltd. Vs. CST, Ahmedabad – Final Order No. A/11717/2018 dtd. 07.08.2018; CCE, Jaipur Vs. Rajasthan Renewable Energy Corporation Limited – 2018



- (15) GSTL 661 (Raj.); Uniworth Textiles Ltd. Vs. Commissioner of Central Excise, Raipur – 2013 (288) ELT 161 (SC).
- xiii. As service tax is not required to be paid, no interest under Section 75 can be demanded from them.
- xiv. Reliance is placed upon the judgment in the case of Jain Kalar Samaj – 2015 (38) STR 995 (Tri.-Mumbai.); Sundaram Textiles Ltd. – 2014 (36) STR 30 (Mad.)
- xv. Late fees cannot be imposed as they are not liable to get registered. The SCN fails to mention under which section late fees are being demanded. This shown arbitrariness for demanding late fees. Reliance is placed upon the judgment in the case of CCE Vs. Brindavan Beverages (P) Ltd. – 2007 (213) ELT 487 (SC).
- xvi. Penalty cannot be imposed mechanically since the essential ingredients for levy of penalty are missing.
- xvii. Reliance is placed upon the judgment in the case of Hindustan Steel Vs. State of Orissa – 1978 (2) ELT (J159); Mahadev Logistics Vs. Cus. & C.Ex. Settlement Commission, New Delhi – 2017 (3) GSTL 56 (Chhattisgarh); UOI Vs. Rajasthan Spinning and Weaving Mills – 2009 (238) ELT 3 (SC).
- xviii. Penalty under Section 77 is not applicable in the current case. The non payment of service tax was on account of genuine belief of non levy of tax and involves interpretation issue.
- xix. Penalty under Section 78 is not imposable as there is no suppression of facts. Reliance is placed upon the judgment in the case of YCH Logistics (India) Pvt. Ltd. Vs. CCE and CST, Bangalore – 2020 (3) TMI-809; Bumi Geo Engineering Ltd. Vs. CST, Chennai-III – 2018 (7) TMI-616; Satish Kumar Contractor Ltd. Vs. CCE, Panchkula – 2018 (3) TMI 1429; Ishvarya Publicities Pvt. Ltd. Vs. CST, Chennai-II – 2016-TIOL-1409-CESTAT-MAD.
- xx. Penalty cannot be imposed where there is interpretation of law. Reliance is placed upon the judgment in the case of Hindustan Steel Ltd. Vs. State or Orissa – 1978 (2) ELT J159 (SC); Gujarat Guardian Limited – 2016 (46) STR 737 (Tri.-Ahmd.) and Fascel Limited – 2017 (52) STR 434 (Tri.-Ahmd.)



6. Personal Hearing in the case was held on 09.02.2023. Ms. Labdhi Shah, Chartered Accountant, and Ms. Trishla Sheth, Advocate, appeared on behalf of appellant for the hearing. They reiterated the submissions made in appeal memorandum.

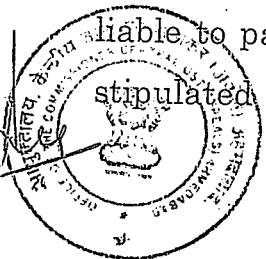
7. I have gone through the facts of the case, submissions made in the Appeal Memorandum, the submissions made at the time of personal hearing and the materials available on records. The issue before me for decision is as to whether the impugned order passed by the adjudicating authority confirming the demand of service tax amounting to Rs.21,237/-, in the facts and circumstances of the case, is legal and proper. The demand pertains to the period F.Y. 2014-15 to F.Y. 2017-18 (up to June, 2017).

8. It is observed that the adjudicating authority has vide the impugned order confirmed demand of service tax amounting to Rs. 11,630/- in respect of the GTA services received by the appellant during the said period. The appellant have contended that they, being a Proprietary firm, are not liable to pay service tax under reverse charge in terms of Notification No. 30/2012-ST dated 20.06.2012. It is observed that in terms of Clause I (ii) of the said Notification, goods transport agency services is covered under reverse charge where the service recipient is liable to pay 100% of the service tax. The said Clause I (ii) of the said Notification is reproduced below :

“(ii) provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road, where the person liable to pay freight is,-

- (a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);
- (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India;
- (c) any co-operative society established by or under any law;
- (d) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder;
- (e) any body corporate established, by or under any law; or
- (f) any partnership firm whether registered or not under any law including association of persons;”

8.1 Similarly, Rule 2(1)(d)(i) of the Service Tax Rules, 1994 defines the person liable for paying service tax in respect of taxable services notified under sub-section (2) of section 68 of the Finance Act, 1994. The category of persons liable to pay service tax under reverse charge in respect of GTA services is stipulated under Rule 2(1)(d)(i)(B) of the said Rules and it is the same as



provided in Clause I(ii) of Notification No.30/2012-ST dated 20.06.2012. From a plain reading of the above provisions of the said Notification and the Service Tax Rules, 1994, it is evident that a Proprietary concern receiving GTA services is not liable to pay service tax under reverse charge.

8.2 In the instant case, it is observed that in the SCN issued to the appellant as well as the impugned order it is stated that the appellant is a Proprietary firm. As the status of the appellant as a Proprietary firm is established, they are excluded from the purview of Notification No.30/2012-ST dated 20.06.2012. Accordingly, the appellant are not liable to pay service tax under reverse charge in respect of the GTA services availed by them. Therefore, I am of the considered view that the adjudicating authority has erred in confirming the demand of service tax in respect of the GTA services availed by the appellant. Accordingly, the impugned order to this extent is set aside.

9. The other issue on which the adjudicating authority has confirmed the demand of service tax is the receipt of Legal Services. The appellant have in their submissions before the adjudicating authority as well as in the appeal memorandum contended that the services received by them was not Legal Services but the services of Chartered Accountant for Auditing and filing of Returns. However, the appellant did not submit any documentary evidence before the adjudicating authority and, hence, their contention that they are not liable to pay service tax under reverse charge was rejected by the adjudicating authority. The appellant have, in the appeal memorandum submitted, that they are enclosing copies of the Ledger of Legal and Professional Expenses and Invoices thereof. However, it is seen that they have not submitted copies of the invoices in respect of the said services. It is not a matter of dispute that service tax in respect of services of Chartered Accountant is not liable to service tax under reverse charge. However, as the appellant have not submitted the required documents evidencing receipt of services of Chartered Accountant and not Legal Services, the matter is required to be remanded back to the adjudicating authority for denovo adjudication. The appellant are directed to submit the relevant documents before the adjudicating authority within 15 days of the receipt of this order. The adjudicating authority shall decide the matter afresh after considering the documents submitted by the appellant and by following the principles of natural justice.



10. In view of the above, the impugned order to the extent it pertains to confirmation of demand of service tax on GTA service is set aside and the appeal filed by the appellant is allowed. The impugned order pertaining to confirmation of demand of service tax on Legal Services is set aside and the matter remanded back to the adjudicating authority for adjudication afresh in terms of the directions contained in Para 9 above.

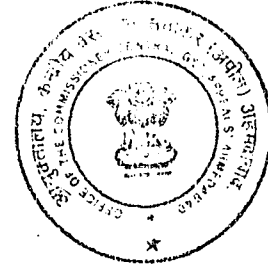
11. अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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

Akhilesh Kumar
 (Akhilesh Kumar)
 Commissioner (Appeals)
 Date: .02.2023.

Attested:

(Signature)
 (N.Suryanarayanan. Iyer)
 Assistant Commissioner (In situ),
 CGST Appeals, Ahmedabad.



BY RPAD / SPEED POST

To

M/s. S.P. Textile (Prop. Shantidevi Poonamchand Jain), Appellant
 708/23, Sakar Bazar,
 Near Latif Dehla,
 Kalupur,
 Ahmedabad – 380 019

The Deputy Commissioner, Respondent
 CGST, Division- I,
 Commissionerate : Ahmedabad South.

Copy to:

1. The Chief Commissioner, Central GST, Ahmedabad Zone.
2. The Principal Commissioner, CGST, Ahmedabad South.
3. The Assistant Commissioner (HQ System), CGST, Ahmedabad South.
 (for uploading the OIA)
4. Guard File.
5. P.A. File.