



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: 20230964SW0000520242

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/1176/2023 / 6381 - 85
- ख अपील आदेश संख्या Order-In-Appeal No. AHM-EXCUS-001-APP-135/2023-24
दिनांक Date : 22-09-2023 जारी करने की तारीख Date of Issue 25.09.2023
आयुक्त (अपील) द्वारा पारित
Passed by Shri Shiv Pratap Singh, Commissioner (Appeals)
- ग Arising out of OIO No. 55/CGST/Ahmd-South/ADC/TGR/2022-23 दिनांक: 14.12.2022 passed by
The Additional Commissioner, CGST, Ahmedabad South.
- घ अपीलकर्ता का नाम एवं पता Name & Address

Appellant

M/s. Bhavani Construction Co.,
C/o. Vipul Barot, Flat No.S/3, RF-18, Lower Camp,
Tata Joda West Colony,
Joda, Odisha-758034.

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 :

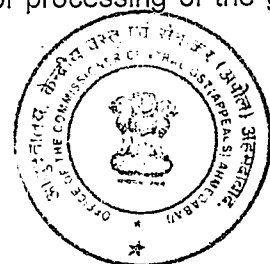
Revision application to Government of India:

(1) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अतत नीचे बताए गए मामलों के बारे में 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 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 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 दिनोंक से तीन मास के भीतरमूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता इ.का मुख्य शीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के सबूत के साथ टीआर-6 चालान की प्रति भी होनी चाहिए।

The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

- (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।

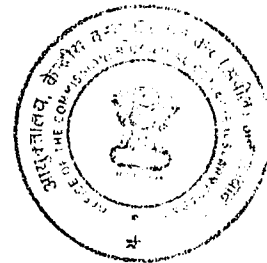
The revision application shall be accompanied by a fee of Rs.200/- where the amount involved is Rupees One Lac or less and Rs.1,000/- where the amount involved is more than Rupees One Lac.

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 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 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.

17 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.

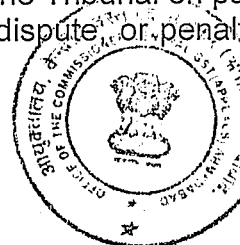
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

- (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 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."



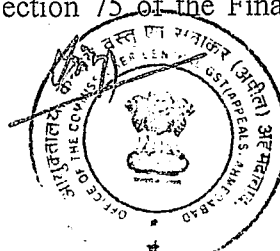
ORDER-IN-APPEAL

The present appeal has been filed by M/s. Bhavani Construction Co., C/o. Vipul Barot, Flat No. S/3, RF-18, Lower Camp, Tata Joda West Colony, Joda, Odisha – 758034 (hereinafter referred to as “the appellant”) against Order-in-Original No. 55/CGST/Ahmd-South/ADC/TGR/2022-23 dated 14.22.2022 (hereinafter referred to as “the impugned order”) passed by the Additional Commissioner, Central GST, Ahmedabad South (hereinafter referred to as “the adjudicating authority”).

2. Briefly stated, the facts of the case are that on the basis of the information received that the appellant were engaged in providing taxable services but had not obtained Service Tax Registration and had not paid service tax, an inquiry was initiated against the appellant. During the course of enquiry, the appellant had contended that they had undertaken the work of Construction of Roads which was exempted by virtue of Sr. No. 13 of Notification No. 25/2012-ST as amended. It is observed that Sr. No. 13 of Notn. No. 25/2012- ST exempts the services provided to a Government, Governmental Authority, Local Body in respect of the work of construction of road and as such it is incumbent upon the appellant to establish that their services were exempted by way of documentary evidence. However, it is observed that the appellant could produce documentary evidence in respect of their claim only in respect of the three clients viz. District Panchayat, Gandhinagar; Exe. Engg. Panchayat, Mehsana; and Vijapur Nagarpalika, and no documentary evidence was produced in respect of the other clients. The service tax liability amounting to Rs. 1,07,78,165/- calculated on the income received by the appellant during the period from FY 2014-15 to June-2017, on the basis of Profit & Loss Accounts and Form 26AS submitted by the appellant.

2.1 Further, on scrutiny of the expenses shown in the financial statements of the appellant, it was observed that the appellant had incurred expenditure towards transportation and had made payments to the various transporters. In the instant case the service recipient is a partnership firm and have received the services of transportation. Thus, in terms of the provisions of Sec. 68(2) of the Finance Act, 1994 read with Rule 2(d) of the Service Tax Rules, 1994 and Notn. No. 30/2012 ST as amended, the appellant as service recipient was liable to pay 100% of the service tax payable in respect of such transportation services. The service tax not paid on such transportation services comes to Rs. 4,04,427/-.

2.2 Subsequently, a Show Cause Notice No. STC/4-56/Bhavani Construction/2019-20 dated 13.11.2019 was issued to the appellant demanding Service Tax amounting to Rs. 1,07,78,165/- for the period from FY 2014-15 to June-2017 under proviso to Section 73(1) of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994. The

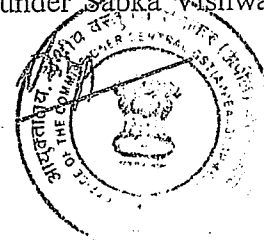


SCN also proposed demand of Service Tax amounting to Rs. 4,04,427/- under Reverse Charge Mechanism for the period from FY 2014-15 to June-2017 under proviso to Section 73(1) of the Finance Act, 1994 along with interest under Section 75 of the Finance Act, 1994. The SCN also proposed recovery of late fees of Rs. 1,40,000/- as per Rule 7C of the Service Tax Rules, 1994 and imposition of penalties under Section 77(1)(a) and Section 78 of the Finance Act, 1994.

2.3 The Show Cause Notice was adjudicated vide the impugned order by the adjudicating authority wherein the demand of Service Tax amounting to Rs. 1,07,78,165/- was confirmed under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994 along with Interest under Section 75 of the Finance Act, 1994 for the period from FY 2014-15 to June-2017. The adjudicating authority has also confirmed the demand of Service Tax amounting to Rs. 4,04,427/- under Reverse Charge Mechanism under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994 along with Interest under Section 75 of the Finance Act, 1994 for the period from FY 2014-15 to June-2017. The adjudicating authority has also appropriate an amount of Rs. 1,00,000/- already paid by the appellant vide DRC-03 dated 28.06.2019, against the demand of service tax confirmed under RCM. Further (i) Penalty of Rs. 1,11,82,592/- was imposed on the appellant under Section 78 of the Finance Act, 1994; (ii) Penalty of Rs. 10,000/- was imposed on the appellant under Section 77(1)(a) of the Finance Act, 1994; and (iii) order for recovery of late fees of Rs. 1,40,000/- in terms of Rule 7C of the Service Tax Rules, 1994 for not filing their ST-3 returns for the period from April-2014 to June-2017.

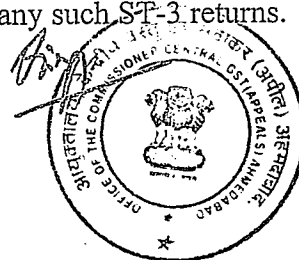
3. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal, inter alia, on the following grounds:

- The appellant were providing services by way of construction of road for use by general public.
- The provision of services by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation or alteration of a road for use by general public are exempt under Sl. No. 13(a) of Notification No. 25/2012-ST dated 20.06.2012. Hence, the appellant not registered with the service tax.
- The Superintendent of CGST, Preventive Wing, Ahmedabad South Commissionerate, called and informed to the appellant that the department is closing the inquiry related to road construction service as the same is exempt but if they accept liability for GST on Goods Transportation service and apply under Sabka Vishwas Scheme, they will



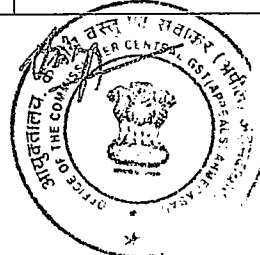
have to pay balance amount of tax around Rs. 24237/- only and they will be able to close the inquiry without issuing any show cause notice and advised to try to file such application by 01-10-2019. Accordingly, this appellant filed application under Sabka Vishwas Scheme in Form SVLDRS-1 on 01-10-2019 to buy peace of mind in respect of transportation of goods service but the designated committed did not find the matter fit for accepting such declaration vide decision dated 26-11-2019.

- The adjudicating authority has erred in confirming demand of service tax amounting to Rs. 1,07,78,165/- for the period 01-04-2014 to 30-06-2017 despite the fact that entire receipt for road construction work of this appellant is fully exempt from whole of the service tax leviable thereon under Notification No. 25/2012-ST.
- The adjudicating authority has erred in confirming demand of service tax to the tune of Rs. 4,04,427/- for the period from 01-04-2014 to 30-06-2017 under reverse charge mechanism in respect of services by way of transportation of goods by road when such services are availed from truck operators or truck owners and are not provided by a goods transport agency (GTA) even though such service are covered in negative list and on which no service tax is payable at all. Learned adjudicating authority has also erred in appropriating amount of Rs. 1,00,000/- paid by this appellant vide DRC-03 Debit Entry No. DC2406190404932 dated 28-06-2019 as no service tax is payable by this appellant on transportation service received by it which is covered in negative list.
- The adjudicating authority has erred in ordering to charge and recover interest under section 75 of the Finance Act, 1994 when the service tax itself is not payable considering the submissions made before the adjudicating authority.
- The adjudicating authority has erred in imposing penalty of Rs. 10,000/- under section 77(1)(a) of the Finance Act, 1994 for failure to take service tax registration despite the fact that this appellant is not required to take service tax registration when there is no service tax liability on the appellant.
- The adjudicating authority has erred in imposing savage penalty of Rs. 1,11,82,592/- under section 78 of the Finance Act, 1994.
- The adjudicating authority has erred in ordering recovery of late fees of Rs. 1,40,000/- in terms of provisions of Rule 7C of the Service Tax Rules, 1994 for not filing ST-3 returns for period from April 2014 to June, 2017 despite the fact that the person not liable to pay service tax is not required to file any such ST-3 returns.

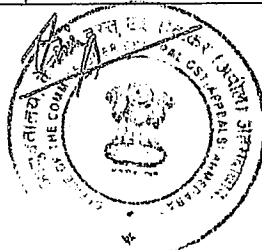


- The appellant have submitted the copies of various work orders / RA Bills and Invoices which relates to the remaining parties and which was remain to be submitted at the time of inquiry, due to which the present show cause notice issued to the appellant, along with the appeal memorandum.
- The appellant have also submitted the income wise work details for their whole income received during the FY 2014-15 to FY 2017-18 (upto June-2017), which is as under:

Date of receipt	Amount	Received from	Description of work carried out
09-04-2014	38,15,267.00	Kalol Nagarpalika	Kalol City Ashphalt Resurfacing of Road
07-05-2014	32,35,541.00	Ex. Eng. Panchayat R & B Mehsana	OWR Dholsan Road
19-05-2014	42,44,821.00	Ex. Eng., Capital Project Division no.3, Gandhinagar	Badpura Varsoda Road-SCSP NADIYAD
27-05-2014	6,08,344.00	Ex. Eng. Panchayat, Kheda	Strengthening of various road of taluka Matar, Nadiad, M.Bad, Mahudha
02-06-2014	5,57,632.00	Ex. Eng. Panchayat R & B Mehsana	ROAD TOWARDS VALINATH TEMPLE
04-06-2014	11,97,362.00	Kheralu Nagarpalika	Various Internal Road at Kheralu Town
10-06-2014	14,00,000.00	Ex. Eng., Capital Project Division no.3, Gandhinagar	Badpura Varsoda Road
13-06-2014	14,64,186.00	Ex. Eng. Panchayat, Kheda	Strengthening of various road of taluka Matar, Nadiad, M.Bad, Mahudha
16-06-2014	4,68,207.00	Ex. Eng. Panchayat, Gandhinagar	Strengthening of various road of Kalol Taluka
20-06-2014	8,92,803.00	Ex. Eng. Panchayat, Kheda	Strengthening of various road of taluka Matar, Nadiad, M.Bad, Mahudha
04-07-2014	16,91,503.00	Ex. Eng. Panchayat, Kheda	Strengthening of various road of taluka Matar, Nadiad, M.Bad, Mahudha
07-07-2014	4,98,188.00	Ex. Eng. Panchayat, Gandhinagar	Strengthening of various road and patch work of Mansa Taluka
10-07-2014	11,31,037.00	Ex. Eng. Panchayat R & B Mehsana	ROAD TOWARDS VALINATH TEMPLE-3RD RA BILL
21-07-2014	11,62,314.00	Ex. Eng. Panchayat, Kheda	Strengthening of various road of taluka Matar, Nadiad, M.Bad, Mahudha
01-08-2014	8,97,419.00	Ex. Eng. Panchayat R & B Mehsana	ROAD TOWARDS VALINATH TEMPLE-4TH RA BILL
25-08-2014	13,13,265.00	Samvit Build Cares Pvt. Ltd.	Road work on Airport Raod -PUBLIC ROAD
26-09-2014	1,86,915.00	Vijapur Nagarpalika	Various Internal Road of Vijapur Nagarpalika
16-10-2014	2,58,181.00	Ex. Eng., Capital Project Division no.3, Gandhinagar	Badpura Varsoda Road
18-10-2014	2,78,653.00	Ex. Eng. Panchayat R & B Mehsana	ROAD TOWARDS VALINATH TEMPLE-5TH AND FINAL BILL
20-10-2014	5,50,000.00	Ex. Eng. Panchayat, Kheda	Strengthening of various road of taluka Matar, Nadiad, M.Bad, Mahudha
22-10-2014	9,00,000.00	Kheralu Nagarpalika	Various Internal Road of Nagarpalika
05-11-2014	5,51,908.00	Ex. Eng. Panchayat, Gandhinagar	Waterpark to Dholsan Road
20-12-2014	15,65,545.00	Ex. Eng., Panchayat R&B Division Nadiyad	Strengthening of various roads of taluka Mahemdabad
28-01-2015	26,83,054.00	Ex. Eng. Panchayat, Kheda	Strengthening of various road and patch work of Mansa Taluka

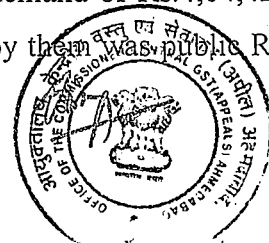


27-02-2015	1,34,47,875.00	Ex. Eng. Panchayat, Kheda	Strengthening of various road of taluka Matar, Nadiad, M.Bad, Mahudha
10-03-2015	59,89,624.00	Ex. Eng. Panchayat, Kheda	Strengthening of various road of taluka Matar, Nadiad, M.Bad, Mahudha
31-03-2015	57,65,307.00	Ex. Eng. Panchayat, Kheda	Strengthening of various road of taluka Matar, Nadiad, M.Bad, Mahudha
28-05-2015	11,37,238.00	Ex. Eng. Panchayat R & B Mehsana	Various road of Package No 6 at Visnagar
23-07-2015	17,00,000.00	Ashish constructions Co	GANDHINAGAR-MAHUDI ROAD-Panchayat Gandhinagar Road
27-08-2015	22,94,987.00	Ex. Eng. Panchayat , R & B Divison Nadiad	Various Road of Taluka Mahemdabad District Kheda Under SCSP Yojana
27-08-2015	1,35,907.00	Ex. Eng. Panchayat , R & B Divison Nadiad	Various Road of Taluka Mahemdabad District Kheda Under SCSP Yojana
04-11-2015	32,06,330.00	Ex. Eng. Panchayat, Gandhinagar	Various Road of Gandhinagar District Under SCSP Yojana
09-11-2015	19,23,451.00	Ex. Eng. Panchayat, Gandhinagar	Various Road of Gandhinagar District Under SCSP Yojana
07-12-2015	12,40,942.00	Ex. Eng. Panchayat, Gandhinagar	Various Road of Vijapur Nagarpalika
01-01-2016	94,87,256.00	Ex. Eng. Panchayat, Gandhinagar	various Road in Mansa Taluka
10-02-2016	11,38,358.00	Ex. Eng. Panchayat, Gandhinagar	Various Road of Gandhinagar District Under SCSP Yojana
03-03-2016	28,68,650.00	Rao Construction Private Limited	Himatnagar Panchayat-SAYARA VANIVAVAD KAKRAI MATA MANDIR ROAD
09-03-2016	52,25,745.00	Ex. Eng. Panchayat, Gandhinagar	various Road in Mansa Taluka
22-03-2016	1,65,421.00	Ex. Eng. Panchayat , R & B Divison Nadiad/ kheda	Various Road at Nadiyad
04-06-2016	2,78,428.00	Ex. Eng. Panchayat, Gandhinagar	Various Road of Gandhinagar District Under SCSP Yojana
07-06-2016	26,71,757.00	Ex. Eng. Panchayat, Kheda	Various Road Bhumel Laxmipura & ultarsanda
09-06-2016	5000.00	Rachana Infrastructure Ltd	Kanvan Mangod Road - public road
14-06-2016	1,52,500.00	Rachana Infrastructure Ltd	Kanvan Mangod Road - public road
26-06-2016	18,14,794.00	Ex. Eng. Panchayat R & B Mehsana	Various Road Mehsana Dediyan Panchot Road
30-06-2016	9,06,166.00	Ex. Eng. Panchayat, Kheda	Various Road Rajnagar to Solankipura
30-06-2016	4,59,000.00	Sankalp Infrastructure	Road to Ahmedabad Airport and Dhedu Coads and others
11-07-2016	25,80,401.00	Ex. Eng. Panchayat R & B Mehsana	Various Road Mehsana Dediyan Panchot Road
15-07-2016	10,00,000.00	Karm Enterprise	Various road at gram Panchyat Anodiya
21-07-2016	23,32,160.00	Ex. Eng. Panchayat, Kheda	Various Road Bhumel Laxmipura & ultarsanda Bhathalji Mandir to Expressway
06-08-2016	44,58,419.00	Ex. Eng. Panchayat R & B Mehsana	various Road Suvidhpath
06-08-2016	11,80,555.00	Ex. Eng. Panchayat R & B Mehsana	various Road Suvidhpath Package No3
23-08-2016	22,02,443.00	Ex. Eng. Panchayat R & B Mehsana	various Road Suvidhpath Package No4
28-09-2016	6,87,380.00	Ex. Eng. Panchayat R & B Mehsana	road of Package no 3 Taluka Visnagar Dist. mehsana
06-10-2016	26,21,667.00	Ex. Eng. Panchayat R & B Mehsana	various Road Suvidhpath Package No4
17-10-2016	16,53,329.00	Ex. Eng. Panchayat R & B Mehsana	various Road Suvidhpath Package No4
25-10-2016	18,14,794.00	Ex. Eng. Panchayat, Gandhinagar	Variuos Road Under OWR In Mansa Taluka
28-10-2016	24,57,128.00	Ex. Eng. Panchayat R & B Mehsana	various Road Suvidhpath Package No4
28-10-2016	94726.00	Ex. Eng. Panchayat R & B Mehsana	various Road Vijapur Package No 17
28-10-2016	12442.00	Ex. Eng. Panchayat R & B Mehsana	various Road Vijapur Package No 6



28-10-2016	9,55,741.00	Ex. Eng. Panchayat R & B Mehsana	various Road Vijapur Package No 6
28-10-2016	20,43,638.00	Ex. Eng. Panchayat R & B Mehsana	various Road Vijapur Package No 17
03-11-2016	21,37,156.00	Ex. Eng. Panchayat R & B Mehsana	various Road Vijapur Package No 18
22-11-2016	8,79,264.00	Ex. Eng. Panchayat R & B Mehsana	Various Road Mehsana Dediyan Panchot Road
08-12-2016	9,50,375.00	Ex. Eng. Panchayat, Kheda	public road work
12-12-2016	32,38,464.00	Ex. Eng. Panchayat R & B Mehsana	various Road Suvidhapath Package No4
22-12-2016	5,84,401.00	Ex. Eng. Panchayat R & B Mehsana	various Road Vijapur Package No 17
23-12-2016	26,97,430.00	Ex. Eng. Panchayat R & B Mehsana	various Road Vijapur Package No 18
30-12-2016	2,77,120.00	Ex. Eng. Panchayat, Kheda	public road work
09-01-2017	8,18,381.00	Ex. Eng. Panchayat R & B Mehsana	various Road Vijapur Package No 3
07-02-2017	33,52,122.00	Ex. Eng. Panchayat R & B Mehsana	various Road Vijapur Package No 17
14-02-2017	35,42,143.00	Ex. Eng. Panchayat, Gandhinagar	Various Road Pethapur Muhadi Road to Kalimata
15-02-2017	24,48,225.00	Ex. Eng. Panchayat R & B Mehsana	Various Road Package No 3 Visnagar
23-02-2017	8,09,101.00	Ex. Eng. Panchayat R & B Mehsana	Various Road Package No 3 Visnagar
06-03-2017	6,65,883.00	Ex. Eng. Panchayat R & B Mehsana	various Road Suvidhapath Package No4 Kadi
08-03-2017	10,04,557.00	Ex. Eng. Panchayat, Kheda	various Road Rajnagar solankipura
15-03-2017	3,65,631.00	Ex. Eng. Panchayat R & B Mehsana	Various Road Rackage No 4 Kadi
20-03-2017	22,99,302.00	Ex. Eng. Panchayat, Kheda	Various Road Bhumel Laxmipura Vanipura Road
31-03-2017	2,43,574.00	Rachana Infrastructure Ltd	public road work
04-05-2017	33,66,253.00	Ex. Eng. Panchayat R & B Mehsana	Various Road Vijapur Taluka
20-05-2017	23,60,491.00	Ex. Eng. Panchayat, Gandhinagar	Various Road Mansa Package No 6
08-06-2017	76,00,176.00	Ex. Eng. Panchayat, Gandhinagar	Various Road Mansa Package No 6
12-06-2017	39,21,345.00	Ex. Eng. Panchayat, Anand	Various Road at Khambhat city area
25-06-2017	29,64,179.00	Ex. Eng. Panchayat, Anand	Various Road at Khambhat.city area
27-06-2017	52,66,719.00	Ex. Eng. Panchayat, Gandhinagar	Various Road Mansa Package No 6 Grambharati To amarapur
TOTAL	17,14,53,996.00		

4. Personal hearing in the case was held on 07.08-2023. Shri Nanesh Barai, Sh. Nilesh V. Suchak, both Chartered Accountant, and Dr. Ajay Shah appeared on behalf of the appellant for personal hearing. They reiterated submissions made in appeal memorandum and handed over additional written submissions, with supporting documents. They reiterated the contents thereof, and the submissions in the appeal. They submitted that the appellant provided Road Construction service for Government of Gujarat Road and Building department. He submitted that out of the demand of service tax of Rs. 1,11,82,592 the demand of rupees 1,07,78,165 is in respect of road construction work, and remaining demand of Rs.4,04,427 is in respect of GTA service. He submitted that the road constructed by them was public Road for which the

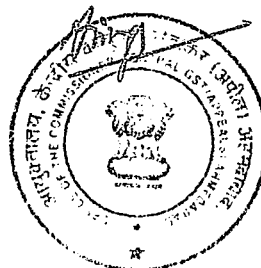


payment was received from executive engineer Road and Building Department, which is evident from Form 26-AS. Such services are exempted from service tax, under the notification no. 25/2012-ST. Further, since they are not receiving any consignment notes for any transport service, they are not GTA and the demand, in this respect has been made erroneously. He submitted that, their premises were inspected by the department in the past and everything was found in order no show cause notice was issued at that time. The present show cause notice was issued on the basis of third-party data received from Income Tax. Since, there was no suppression on their part extended period is not invocable, in their case. Further, the demand raised in respect of financial year 2014-15 first half is beyond the extended period also. Therefore, the impugned order is not sustainable on merits as well as on limitation ground. They requested to set aside the impugned order and to allow the appeal

5. I have carefully gone through the facts of the case, grounds of appeal, submissions made in the Appeal Memorandum and documents available on record. The issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority, confirming the demand of service tax against the appellant along with interest and penalty, in the facts and circumstance of the case, is legal and proper or otherwise. The demand pertains to the period FY 2014-15 to FY 2017-18 (up to June-2017).

6. It is observed that the main contentions of the appellant are that (i) they are engaged in construction of Road for used by general public and their services are exempted as per Sr. No. 13(a) of the Notification No. 25/2012-ST dated 20.06.2012 and therefore, service tax is not leviable; (ii) they have not liable to pay any service tax under reverse charge mechanism in respect of services by way of transportation of goods by road as the services were availed by them from truck operators or truck owners and the said services were not provided by any GTA and the said services are covered in negative list and on which no service tax is leviable.

6.1 It is also observed that the adjudicating authority has confirmed the demand of service tax on income of the appellant observing that many of the documents / work orders / bills provided by the appellant are illegible and hence not reliable. He has also observed that the documents which are legible indicate that the appellant was supposed to provide services related to Roads to these clients, however, in none of the documents submitted by the appellant, it has been certified / declared / stated by the authority concerned that the roads mentioned therein are meant for general public. In view of his aforesaid observation, the adjudicating authority has held that the appellant not eligible for exemption under Sr. No. 13(a) of the Notification No. 25/2012-ST dated 20.06.2012. The relevant portion of the impugned order reads as under:



"15.3 At the outset, I find no dispute about the fact that the activities carried out by the assessee is "taxable services" as defined under Section 65B(51) of the Finance Act, 1994. The assessee's only argument is that all their services including the services provided to the above clients (Road construction service) are covered under Sl. No. 13(a) of the Mega Exemption Notification No. 25/2012-ST dated 20-06-2012 as amended. In support of their stand the assessee have submitted work orders/ bills pertaining to these clients, and a certificate from their auditors.

15.4 Since the assessee has claimed exemption under Sl. No. 13(a) of Notification No. 25/2012-ST dated 20-06-2012, I find it pertinent to extract the Sl. No. 13(a) of the said notification for ready reference.

"13. Services provided by way of construction, erection, commissioning, instillation, completion, fitting out, repair, maintenance, renovation, or alteration of,
(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;"

In the following paragraphs, I proceed to discuss the applicability of the above exemption to the services provided by the assessee to the above clients, on the basis of work orders/ bills submitted by the assessee in their written / oral submissions and in the backdrop of the ratio of Hon'ble Supreme Court's binding judgment in the case of Commissioner of Customs (Import), Mumbai Vs. Dilip Kumar & Co supra.

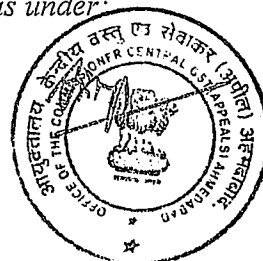
15.5 I find that in respect of services provided to following clients, the assessee has furnished copies of work order/ bills issued by the governmental authority/local authority concerned.

Sr No	Name of Client
1	Capital Project Division Gandhinagar
2	Kheralu Nagarpalika
3	Kalal Municipality
4	Vijapur Nagarpalika
5	Office of the XEN
6	Executive Engg R&B Division

I have gone through the above documents and find that many of these documents are illegible and hence, not reliable. I also find that the documents which are legible indicate that the assessee was supposed to provide services related to Roads to these clients. I further find that in terms of provisions of Sr. No. 13(a) supra, Services provided by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, a road for use by general public only is exempted. Therefore, before claiming exemption under the above provision, the assessee mandatorily establish his case as to the nature of actual services provided with sufficient documentary evidences, and, hence, the documents the assessee have furnished must establish that the roads mentioned therein are for use by general public. I find that the term "general public" has been defined in Para 2(q) in Notification No. 25/2012-ST, dated 20-06-2012 supra as :-

"(a)"general public" means the body of people at large sufficiently defined by some common quality of public or impersonal nature;"

I would also like to refer the following definition of public road given under The National Road Traffic Act, 1996 which reads as under:-



"Public road means any road, street, or thoroughfare or any other place (whether a thoroughfare or not) which is commonly used by the public or any section thereof or to which the public or any section thereof has a right of access and includes (a) The verge of any such road, street or thoroughfare; (b) Any bridge, ferry or drift traversed by any such road, street or thoroughfare, and (c) Any other work or object forming part of or connected with or belonging to such road, street or thoroughfare;"

I further find that in none of the above documents submitted by the assessee, it has been certified / declared/ stated by the authority concerned that the roads mentioned therein are meant for use by general public nor they have been categorized as public road as envisaged in the definitions supra. In my opinion, only because the works were given by the government/ local authority, it cannot be automatically presumed that the roads mentioned in the relevant work orders/ bills are for use by general public, if the said documents do not have categorical declaration/ certificate to that effect by the competent authority. Thus, I find that the assessee failed to conclusively prove that the works given by the above clients were for the roads for use by general public and hence, in my considered view, the assessee is not eligible for exemption under Sr. No. 13(a) of Notification No. 25/2012-ST, dated 20-06-2012 supra in respect of services provided to these clients.

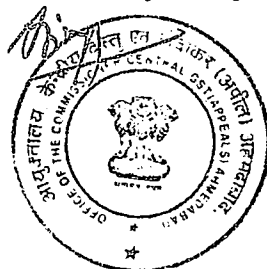
15.6 I further find that the assessee have furnished copies of bills in respect of following clients to support their claim for exemption.

<i>Sr No</i>	<i>Name of Client</i>
<i>1</i>	<i>Samvit Buildcares Private Ltd</i>
<i>2</i>	<i>Rao Construction Pvt Ltd</i>
<i>3</i>	<i>Ashish Construction Company</i>
<i>4</i>	<i>Jay Jayeshkumar Barot</i>
<i>5</i>	<i>Rachna Infrastructure Ltd</i>
<i>6</i>	<i>RC Patel</i>
<i>7</i>	<i>Shyamsunder Shrichand Karagwal</i>
<i>8</i>	<i>Sankalp Infrastructure</i>

It is observed that these bills have been issued by the assessee to above private parties/clients for road related services provided to them. I find that on the basis of the said bills only, it cannot be decisively proved that the services mentioned therein relate to construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a road, for use by general public as envisaged in the Sl. No. 13(a) of Notification No. 25/2012-ST, dated 20-06-2012 supra and hence, the service tax exemption cannot be extended to the services provided to above private parties/clients also."

6.2 It is also observed that the adjudicating authority has confirmed the demand of service tax of Rs. 4,04,427/- under Reverse Charge Mechanism on the transportation expenses, observing that on the basis of a CA certificate and a sample copy of invoice it cannot be conclusively proved that consignment notes were not issued by the transporters concerned in all the cases. The relevant portion of the impugned order reads as under:

"19.1 Against the above proposal the assessee's main argument is that they were not liable to pay any service tax for transportation of goods as they have availed service of transportation of goods and not the services in relation of transportation of goods



as no goods transport agency is involved and no consignment note is issued in their case. In support of above argument the assessee has submitted a certificate from their CA/ Auditors and a sample copy of invoice purported to be issued by a transporter.

19.2 I find that on the basis of a CA certificate and a sample copy of invoice it cannot be conclusively proved that consignment notes were not issued by the transporters concerned in all the cases. I also reply upon the judgment of Hon'ble Allahabad High Court in the case of CCE Vs, KISAN SAHKARI CHINI MILLS LTD (2019 (29) GSTL 292 (All.) wherein the Hon'ble High Court have categorically observed as under:

“14. Tribunal while observing that transporters have not issued consignment note ignored the fact that under Section 65(50b) it has been further clarified that a consignment note or anything having similar nature but called by whatever name, would be within the ambit of Section 65(50b) of Finance Act, 1994. The term "consignment note" has no magical or technical meaning looking to the very purpose and intent of legislature in the matter.”

In view of Hon'ble High Court's above findings, issuance of any documents i.e, a bill, invoice etc., having similar details/nature like consignment note by a transporter concerned is sufficient for attracting service tax liability under the category of "Goods Transport Agency" and the assessee being a partnership firm is required to discharge the said liability under reverse charge mechanism as per the provisions of Notification No. 30/2012 ST dated 20.6.2012 as amended, even if the transporters concerned have only issued bills, invoices, chits having similar characteristic of a consignment note.

19.3 Accordingly, I find that the assessee is required to pay service tax of Rs. 4,04,427/- on merit as proposed in the SCN and amount of Rs. 1,00,000/- already paid by the assessee is required to be appropriated against the above service tax liability.”

7. For ease of reference, I reproduce the relevant provision of Sr. No. 13 of Notification No. 25/2012-ST dated 20.06.2012 as amended, which reads as under:

“Notification No. 25/2012-Service Tax dated 20th June, 2012

G.S.R. 467(E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Act) and in supersession of notification No. 12/2012- Service Tax, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 210 (E), dated the 17th March, 2012, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the following taxable services from the whole of the service tax leviable thereon under section 66B of the said Act, namely:-

1...

2... ..

13. Services provided by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, -



(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;"

7.1 On verification of the various documents viz. the Contracts / Work Orders / RA Bill and Invoices for the FY 2014-15 to FY 2017-18 (upto June-2017), as listed below and Income Ledger for the FY 2014-15 to FY 2017-18 (upto June-2017) provided by the appellant, I find that the appellant engaged in Construction and repairs of various Roads for use by general public and therefore, the said services were exempted as per Sr. No. 13(a) of the Notification No. 25/2012-ST dated 20.06.2012.

- (i). Running Account Bill for Badpura Varsoda Road for Rs. 59,51,677=75 and Rs. 1,40,00,00/- in respect of Work Order No. AB/TC/985 dated 21.02.2014 issued by Capital Project Division Gandhinagar
- (ii). Work Orders dated 04.05.2013 of Kheralu nagarpalika for road work of Kharikui to Bahucharpan in Kheralu Rs. 12.24 lakhs
- (iii). Work Orders dated 13.12.2013 of Kheralu Nagarpalka for various road work at Kheralu town of Rs. 1,03,00,323/-
- (iv). Work Order dated 11-09-2012 and Letter dated 25-09-2014 from Kalol Municipality for road work at various road of Kalol city
- (v). Bill dated 25-08-2014 for Rs. 12,87,000/- for road construction work on Samvit Buildcares Pvt. Ltd. for construction of Road near Airport
- (vi). Work Order dated 15.10.2015 of Vijapur Nagarpalika for work of Rs. 18,00,188/- for construction of road from Hanumanji Mandir to Lakshminarayan Mandir to Ramdevpir Mandir Circle in Vijapur
- (vii). Three Work Orders dated 01-03-2014, 16-01-2016 and 25-02-2016 of Office of XEN, Kheda Jilla Panchayat for Strengthening of various Road of Taluka Matar, Nadiad, Mehmadabad and Maudha of Kheda Dist.
- (viii). Bill dated 03-03-2016 on Rao Construction Pvt. Ltd. for Rs. 19,99,750/- for road work at Sayara Vaniyad Kakrai Mata Mandir Road
- (ix). Bill dated 15-05-2015 on Ashish Construction Company for Rs. 17,00,000/- for road work on Bridge of Gandhinagar – Mahudi Road
- (x). Bill dated 14-06-2016 for Rs. 1,52,500/- for road construction work at Kanvan Mangod Road issued to Rachna Infrastructure Ltd.
- (xi). Bill dated 31-03-2015 for Rs. 2,34,374/- on R. C. Patel for road work on Bridge Anodala to Mahudi
- (xii). Bills dated 31-03-2015 and 31-03-2018 for Rs. 15,60,600/- and Rs. 4,99,985/- respectively on Shyamsunder Shrichand Karagwal for maintainance of Chiloda-Himmatnagar Road
- (xiii). Four Bills dated 30-06-2016, 30-06-2016, 30-06-2016 and 01-11-2017 s. 9,200/-, 2,25,000/-, 2,25,000/- and Rs. 6,03,803/- respectively on Sankalp



Infrastructures for Repairing of Mansa Road, Ahmedabad Airport road, Dhedhu Cross Road and Mansa-Kalol Road

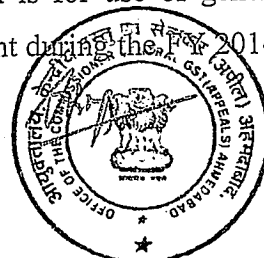
(xiv). Work Order dated 20-04-2017 for reconstruction of damaged roads of Khambhat city by Executive Engg. R & B Division, Anand for Rs. 3,63,72,686/-.

7.2 On verification of the aforesaid various work orders, RA Bills and Invoices, I find that all the work related to public road for use by general public. The finding of the adjudicating authority that no where in the said documents certified that the said roads are for public road and for use by general public is baseless and misplaced and vague. I find that till date I have not shown the work order issued by the government / government authority certifying such thing. It is obvious and matter of common sense that the road between two town / village or roads of internal city / village are public road and for use of general public and not for use of any private persons / parties.

7.3 Under the circumstances, I find that the version of the appellant that they were engaged in the services by way of construction of roads which is for use of general public and that consideration so received against providing such services were exempted vide Sr. No. 13(a) of the Notification No.25/2012-ST dated 20.06.2012, as amended, has to be considered in their favour in absence of any contrary evidences brought on record by the adjudicating authority. I find that it is a well settled legal position that the phrases and wordings used in the statutes have to be interpreted strictly and cannot be interpreted to suit one's convenience as it may defeat the objective/purpose of Legislature. As a principle of equity, no tax can be imposed by inference or analogy or assumptions or presumptions. In the case of **State of Rajasthan Vs Basant Agrotech (India) Ltd.** [2014 (302) ELT 3 (SC)], the Hon'ble Supreme Court has held that if the case is not covered within the four corners of the provisions of the taxing statute, no tax can be imposed by inference or by analogy or by trying to probe into the intention of the legislature and by considering what was the substance of the matter and in interpreting a taxing statute, equitable considerations are entirely out of place.

7.4 I also find that the demand of Service Tax of Rs. 90,27,283/- confirmed by the adjudicating authority relates to service tax on difference of payment of receipt in Form 26AS and Work Orders submitted by the appellant during the investigation, and the demand of Service Tax of Rs. 17,50,882/- confirmed by the adjudicating authority relates to service tax on difference between income shown in Profit & Loss Account and payment of receipt in Form 26AS (i.e. Rs. 17,14,53,996/- and Rs. 15,91,78,663/-).

7.5 In view of the above discussion, I find that I find that the appellant were engaged in the services by way of construction of roads which is for use of general public and total amount of Rs. 17,14,53,996/- received by the appellant during the FY 2014-15 to FY 2017-18



(upto June-2017) against providing such services were exempted in terms of Sr. No. 13(a) of the Notification No.25/2012-ST dated 20.06.2012 and the appellant not liable to pay any service tax in this regard.

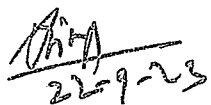
8. As regard the confirmation of demand of service tax of Rs. 4,04,427/- under Reverse Charge Mechanism on the transportation expenses by the adjudicating authority is also not correct and legal in absence of any contrary evidences brought on record by the adjudicating authority and by denying CA certificate in this regard. Thus, I find that the contention of the appellant is tenable that they have availed services from truck operators or truck owners and the said services are covered in negative list and on which no service tax is leviable.

9. In view of the above discussion, I am of the considered view that the appellant not liable to pay Service Tax as confirmed in the impugned order. Since the demand of Service Tax is not sustainable on merits, there does not arise any question of charging interest or imposing penalties in the case.

10. In view of above, I hold that the impugned order passed by the adjudicating authority confirming demand of Service Tax is not legal and proper and deserve to be set aside. Accordingly, I set aside the impugned order and allow the appeal filed by the appellant.

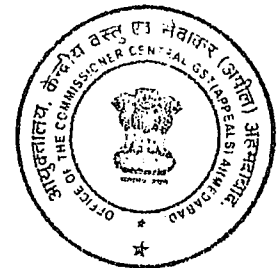
11. अपील कर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है।

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

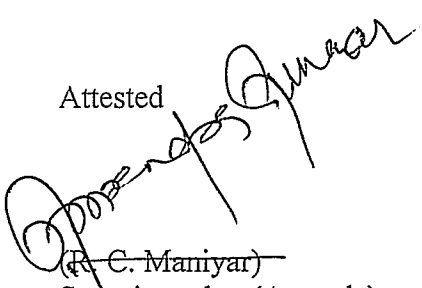

22-9-23
(Shiv Pratap Singh)
Commissioner (Appeals)

Date : 22-9-23

Attested



Appellant


(R. C. Maniyar)
Superintendent(Appeals),
CGST, Ahmedabad

By RPAD / SPEED POST

To,
M/s. Bhavani Construction Co.,
C/o. Vipul Barot,
Flat No. S/3, RF-18, Lower Camp,
Tata Joda West Colony,
Joda, Odisha – 758034

Respondent

The Additional Commissioner,

Central GST,
Ahmedabad South

Copy to :

- 1) The Principal Chief Commissioner, Central GST, Ahmedabad Zone
- 2) The Commissioner, CGST, Ahmedabad South
- 3) The Additional Commissioner, CGST, Ahmedabad South
- 4) The Assistant Commissioner, CGST, Division VII, Ahmedabad South
- 5) The Assistant Commissioner (HQ System), CGST, Ahmedabad South
(for uploading the OIA)

- ✓ 6) Guard File
- 7) PA file



