



**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 - टेलीफैक्स 07926305136



DIN: 20231164SW000000A67E

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/4922/2023 / 6650-94
- ख अपील आदेश संख्या Order-In-Appeal No. AHM-EXCUS-001-APP-173/2023-24
दिनांक Date: 28-11-2023 जारी करने की तारीख Date of Issue 30.11.2023
आयुक्त (अपील) द्वारा पारित
Passed by **Shri Gyan Chand Jain, Commissioner (Appeals)**
- ग Arising out of OIO No. WSO/O&A/OIO-33/AC-KSZ/2023-24 दिनांक: 27.04.2023 passed by The Assistant Commissioner, CGST, Division-VII, Ahmedabad South.
- घ अपीलकर्ता का नाम एवं पता Name & Address

Appellant
M/s. Dhaval Girishbhai Shah,
315, Ashwamegh Elegance,
Bhudarpura Road, Ambawadi,
Ahmedabad-380015.

वोई व्य कित इस अपील आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सूक्ष्म 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:

(i) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा अंतत नीचे बताए गए मामलों के बारे में पुनर्विचार द्वारा को उप-धारा के प्रथम परन्तुक के अंतर्गत पुनरीक्षण आवेदन अर्थात् सचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली : 110001 को की जानी चाहिए।

(ii) 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 :

(i) 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 हों।

- (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। इसके साथ खाता इका मुख्य शीर्ष के अंतर्गत धारा 35-इ में निर्धारित फी के भुगतान के समूह 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, अपीलों 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, Girhar Nagar, Ahmedabad, 380004. In case of appeals other than as mentioned in para-2(f) (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 पडी कार्य से बचने के लिए यथास्थिति अपील 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 Appellate Tribunal or the one application to the Central Govt. As the case may be, is filed to avoid scriptoria work if excising Rs. 1 lacs fee of Rs.100/- for each.

- (4) न्यायालय शुल्कअधिनियम 1970 यथासंशोधित की अनुसूची-1 के अंतर्गत निर्धारित किए अनुसार उक्त आवेदन या मूलआदेश यथास्थिति निर्णयन प्राधिकारी के आदेश में से प्रत्येक की एक प्रतिपर रु.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 और 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 लिहित 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.

- 10 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;
इए लिया गतत सेनवेट क्रेडिट की राशि;
यए सेनवेट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

- ☛ यह पूर्व जमा 'लंबित अपील' में पहले पूर्व जमा की तुलना में, अपील' राशि 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 मांग किए गए शुल्क के 10% भुगतान पर और जहाँ केवल दण्ड विवादित हो सब 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. Dhavan Girishbhai Shah, 315, Ashwamegh Elegance, Bhudarpura Road, Ambawadi, Ahmedabad-380015(hereinafter referred to as "the appellant") against Order-in-Original No. WSO7/O&A/OIO-33/AC-KSZ/2023-24 dated 27.04.2023 (hereinafter referred to as "the impugned order") passed by the Assistant Commissioner, Central GST, Division VI, Ahmedabad South (hereinafter referred to as "the adjudicating authority").

2. Briefly stated, the facts of the case are that the Appellant was found not to be registered with the Service Tax Department. As Per the information received from the Income Tax Department, the said assessee had earned substantial service income but has neither obtained service tax registration, not paid service tax thereon. As per the data provided by the Income Tax Department for the Financial Year 2014-15, 2015-16 & 2016-17, the Income earned by the Appellant is as under:

Sr. No.	Period	Income Earned in Rs,	Service Tax Payable in Rs.	Business description
1	2014-15	1911660/-	236281/-	Service Sector(Others)
2	2015-16	---	--	Service Sector(Others)
3	2016-17	---	--	Service Sector(Others)

2.1 Subsequently, the appellant was issued a Show Cause Notice No. V/WS07/O&A/SCN-193/AUGPS6040J/2020-21 dated 23.09.2020 proposing the demand and recovery of Service Tax amounting to Rs. 236281/- for the periods FY's 2014-15, 2015-16, 2016-17 under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994. The SCN also proposed recovery of interest under Section 75 of the Finance Act, 1994; and imposition of penalties/late fee under Section 77(1) and Section 78 of the Finance Act, 1994.

2.2 The Show Cause Notice was adjudicated vide the impugned order by the adjudicating authority Confirming the following:



- Recovery of Service Tax of Rs. 236281/- (Two Lakh Thirty Six Thousand Two Hundred Eighty One) payable on the taxable services provided by the assessee during the F. Y. 2014-15, under proviso to section 73 (1) the Finance Act, 1994 by invoking extended period of 5 years demanded in the show cause notice;
- Recovery of interest on confirmed amount at the appropriate rate under section 75 of the Finance Act, 1994 from the due date of payment of Service Tax to till the actual date payment;
- penalty of Rs. 10,000/- (Rupees Ten thousand only) under the provisions of the section 77 (1) of the Finance Act, 1994 for failure to obtain the Service Tax Registration;
- Recovery of late fee of Rs.40,000/- (Rupees Forty Thousand only) under Section 70 of Finance Act, 1994 read with Rule 7C of Service Tax Rules, 1994.
- Penalty of Rs. 236281/- (Two Lakh Thirty Six Thousand Two Hundred Eighty One) under section 78 of the Finance Act, 1994, i.e., equal to the Service Tax amount confirmed at (i) above, for the Service Tax not levied or not paid or short levied or short paid by way of suppressing the facts and contravention of the provisions of the Act and the Rules made there under, with intent to evade payment of Service Tax;

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

- The SCN is devoid of any merits as extended period cannot be invoked.
- That the SCN was issued by solely relying on irrelevant documents such as ITR on Income tax data.
- That the 26AS is not a statutory document for determining the taxable turnover under the Service Tax Provisions,
- That the demand is hit by limitation,
- The services provide by appellant to the mutual fund company were liable to tax under reverse charge and service recipient would be liable to pay with effect from 1st April 2015 wherein the said services were brought under reverse vide Notification No. 07/2015-ST dated 1st march, 2015.



4. Personal hearing in the case was held on 24.11.2023. Mr. Sumit Jain, Chartered Accountant, appeared on behalf of the appellant for personal hearing. He stated that his client is a mutual fund agent and mutual fund income is not liable to service Tax in the disputed period and after 2015-16 it was liable to reverse charge. Hence requested to allow their 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 FYs 2014-15, 2015-16 and 2016-17.

6. I find that in the SCN in question, the demand has been raised for the period FY 2014-15, 2015-16 and 2016-17 based on the Income Tax Returns filed by the appellant. Except for the value of "Sales of Services under Sales / Gross Receipts from Services" provided by the Income Tax Department, no other cogent reason or justification is forthcoming from the SCN for raising the demand against the appellant. It is also not specified as to under which category of service the non-levy of service tax is alleged against the appellant. Merely because the appellant had reported receipts from services, the same cannot form the basis for arriving at the conclusion that the respondent was liable to pay service tax, which was not paid by them. In this regard, I find that CBIC had, vide Instruction dated 26.10.2021, directed that:

"It was further reiterated that demand notices may not be issued indiscriminately based on the difference between the ITR-TDS taxable value and the taxable value in Service Tax Returns.

3. It is once again reiterated that instructions of the Board to issue show cause notices based on the difference in ITR-TDS data and service tax returns only after proper verification of facts, may be followed diligently. Pr. Chief Commissioner /Chief Commissioner (s) may devise a suitable mechanism to monitor and prevent issue of indiscriminate show cause notices. Needless to mention that in all such cases where the notices have already been issued, adjudicating authorities are expected to pass a judicious order after proper appreciation of facts and submission of the notices."

7. I find that the main contention of the appellant is that they are mutual fund agent and mutual fund income is not liable to Service Tax in the disputed period.



8. I find that, the appellant in his submission on record have submitted the details of Services to the tune of 19,07,708/- provided to various Mutual fund companies, however their claim is unsupported by any of the relying documents such as invoices, payment particulars received from the clients etc. I find that the appellant have submitted plethora of judgments in support of their points as mentioned in Ground of Appeal but the moot question as regarding the source of Service income earned and shown in Income Tax return by them have not been supported by any corroborating conclusive documents here as well as to the adjudicating authority before the issuance of Impugned order. Mere placing the points in their support without submission of corroboration conclusive documents makes the decision of the case on merit practically impossible.

9. In view of above, without going into the merit of the case, I am of the considerate view that the instant matter requires conclusive verifications of the documentary proofs before reaching out any conclusion. Hence, it is in the fitness of the thing that the matter is remanded back so that the adjudicating authority may consider the matter afresh and pass the speaking order. The appellant is also directed to put all the evidences before the Adjudicating Authority in support of their contention as well as any other details/documents etc. that may be asked for by the Adjudicating Authority during the adjudication proceedings.

10. 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.

(मानचंद जैन)

आयुक्त (अपील्स)

Dated: 28th November, 2023

सत्यापित (Attested)

(मनेश्वर कुमार)

अधीक्षक (SUPERVISOR) KUMAR

अधीक्षक (SUPERVISOR) केन्द्र, अहमदाबाद

केन्द्रीय प्रत्यक्ष कर बोर्ड (अपील्स), अहमदाबाद,

CENTRAL GST (APPEALS), AHMEDABAD.



By RPAD / SPEED POST

To,
M/s. Dhavan Girishbhai Shah,
315, Ashwamegh Elegance,
Bhudarpura Road, Ambawadi,
Ahmedabad-380015

Copy to :

- 1) The Principal Chief Commissioner, Central GST, Ahmedabad Zone
- 2) The Commissioner, CGST, Ahmedabad South
- 3) The Assistant Commissioner, CGST, Division VI, Ahmedabad South
- 4) The supdt(Systems) Appeals Ahmedabad, with a request to upload on Website,
- ✓ 5) Guard File
- 6) PA file



RAMK ARGHARALAKSHI S. M.
C/O. 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