



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

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



**DIN: 20231264SW0000222EE2**

**स्पीड पोस्ट**

- क फाइल संख्या : File No : GAPPL/COM/STP/1204/2023 / 8846-50
- ख अपील आदेश संख्या Order-In-Appeal No. AHM-EXCUS-001-APP-191/2023-24  
दिनांक Date: 30-11-2023 जारी करने की तारीख Date of Issue 04.12.2023  
आयुक्त (अपील) द्वारा पारित  
Passed by Shri Gyan Chand Jain, Commissioner (Appeals)
- ग Arising out of OIO No. 51/CGST/Ahmd-South/JC/MT/2022-23 दिनांक: 06.12.2022 passed by  
The Joint Commissioner, CGST, Ahmedabad South.
- घ अपीलकर्ता का नाम एवं पता Name & Address

**Appellant**  
M/s. Andhra Roadways,  
Plot No. 8, 1st, Floor,  
Near Shrinath Transport Nagar,  
Opp. Bharat Petrol Pump,  
Aslali, Ahmedabad-382427.

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

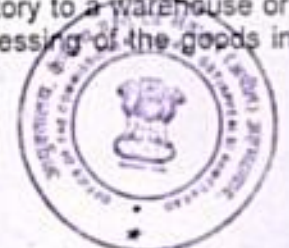
**Revision application to Government of India:**

(i) केन्द्रीय उत्पादन शुल्क अधिनियम, 1994 की धारा 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, 4<sup>th</sup> 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 मामले 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 घालान 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 होते 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 2<sup>nd</sup> माला, बहुमाली भवन, असरवा, गिरधरनागर, अहमदाबाद-380004
- (a) To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2<sup>nd</sup> 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 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 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 हैं।

Attention is invited to the rules covering these and other related matter contended in the Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

- 1<sup>o</sup> 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)-

- (Section) खंड 11D के तहत निर्धारित राशि;
- इप त्रिया गलत सेनवैट क्रेडिट की राशि;
- बप सेनवैट क्रेडिट नियमों के नियम 6 के तहत देय राशि.

- ⇒ यह पूर्व जमा 'तंबित 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:

- amount determined under Section 11 D;
- amount of erroneous Cenvat Credit taken;
- 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 Andhra Roadways, Plot No. 8, 1<sup>st</sup> Floor, Near Shrinath Transport Nagar, Opp. Bharat Petrol Pump, Aslali, Ahmedabad-382 427 (hereinafter referred to as "*the Appellant*") against Order in Original No. 51/CGST/Ahmd-South/JC//MT/22-23 dated 06.12.2022 [hereinafter referred to as "*impugned order*"] passed by the Joint Commissioner, CGST & Excise, Ahmedabad South (hereinafter referred to as "*adjudicating authority*").

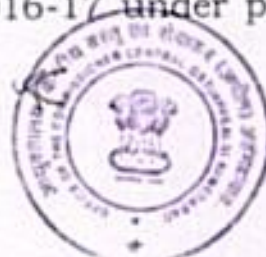
2. Briefly stated, the facts of the case are that the Appellant were holding Service Tax Registration No. AAYFA8628CSD001. On scrutiny of the data received from the Central Board of Direct Taxes (CBDT), it was noticed that the Appellant had substantial service income; however they did not pay service tax thereon. On the basis of the data received from Income tax department for the F.Y. 2015-16 and F.Y. 2016-17 income earned by the Appellant in the said period is as under:

Sr. No.	Period (F.Y.)	Income earned in Rs.
1.	2015-16	4,69,26,380/-
2.	2016-17	5,47,08,234/-

2.1. The Appellant were called upon to submit copies of relevant documents for assessment for the period F.Y. 2015-16 and F.Y. 2016-17. However, the Appellant failed to submit the required details/documents or offer any explanation/clarification regarding income earned by them.

3. Subsequently, the Appellant were issued Show Cause Notice No. bearing F.No. STC/04-09/O&A/Andhra/21-22 dated 22.04.2021 wherein it was proposed to:

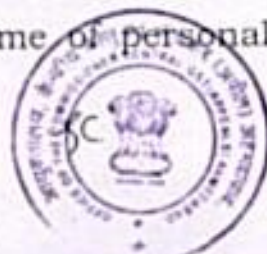
- a) Demand and recover an amount of Rs. 1,50,10,560/- for the F.Y. 2015-16 and 2016-17 under provision to



Sub Section (1) of Section 73 of the Finance Act, 1994 (hereinafter referred to as "the Act") along with interest under section 75 of the Act.

- b) Impose penalty under the provisions of Section 70, 77, and 78 of the Act.
4. The SCN was adjudicated vide the impugned order wherein:
- a) The demand of service tax amounting to Rs. 1,50,10,560/- was confirmed for the F.Y. 2015-16 and 2016-17 along with interest.
- b) Penalty amounting to Rs. 1,50,10,560/- was imposed under 78 of the Act for non-payment of service tax by willful-suppressing the facts from the department with an intent to evade the payment of service tax.
- c) Penalty amounting to Rs. 80,000/- was imposed for late filing of ST-3 Returns for the period of April-2015 to September' 2015, October' 2015 to March' 2016, April-2016 to September' 2016, October' 2016 to March' 2017 under Rule 7C of the Service tax Rules 1994 read with Section 70 of the Act.
- d) Penalty amounting to Rs. 41,400/- under section 77 of the Act.
5. Being aggrieved with the impugned order passed by the adjudicating authority, the appellant have preferred the present appeal on the following grounds:

- The Appellant is a Partnership Firm engaged in the business of transport of Goods by Road/ Goods Transport Agency service.
- The representative of the Appellant appeared before adjudicating authority at the time of personal hearing on



02.12.2022 and informed that M/s Andhra Roadways provided services of GTA for commercial purpose and all the contracts were based on oral communication for the service provided by them. The service provided by them falls within the ambit of reverse charge mechanism hence not liable to pay service tax.

➤ The Appellant submitted that the income earned by them is not taxable under service tax and therefore invocation of extended period under proviso to section 73(1) of the Act. As such Interest and penalty are not imposable as there is no tax payable.

➤ The Id. adjudicating authority has erred in concluding that the Appellant had suppressed facts with malafide intentions to evade tax. Since the income earned by the Appellant is quite below covered under the reverse charge mechanism. The imposition of penalty is therefore arbitrary bad and illegal.

➤ The order passed by the Id. Adjudicating authority is against facts, equity and law and therefore it is bad and illegal.

➤ The Id. Adjudicating authority has erred in imposing tax of Rs. 1,50,10,560/- for the F.Y. 2015-16 and F.Y. 2016-17 by completely misconstruing the facts of the Appellant.

➤ The invocation of extended period of limitation under proviso to Section 73(1) of the Finance Act is wholly without jurisdiction, arbitrary and illegal. Invoking extended period of limitation in the facts and circumstances is wholly without jurisdiction, bad and illegal.

➤ The imposition of tax is illegal and therefore equally bad and illegal is the imposition of consequential interest



under section 75 of the Finance Act. The levy of interest is bad and illegal. Also the penalty charged is bad in law.

➤ The Appellant is not liable to pay tax under the Finance Act, 1994 as services provided by it is covered under reverse charge mechanism. The imposition of penalty of Rs. 80,000 under section 70 of the Finance Act read with rule 7C of the Service Tax Rules, 1994 is bad and illegal.

➤ The Appellant craves leave to add, alter or amend any of the ground of appeals either before or at the time of hearing of the second appeals.

6. Personal Hearing in the case was held on 13.10.2023. Shri Vatsal Sharma, C.A., appeared on behalf of Appellant for the hearing and reiterated the contents of the oral and written submission in the appeal and requested to allow the appeal. Further the Appellant have made additional submission dated 08 November 2023 wherein, they have submitted that they are transporters falling under the category of GTA (Goods Transport Agency) as per services classification of Service Tax Act. They submitted a Reconciliation of turnover for F.Y. 2015-16 and 2016-17 for the period under Appeal. The breakup of turnover is shown in table. The Appellant have also shared sample copies of consignment notes.

F.Y. 2015-16	
Particulars	Amount
Supplied to GTA and Body corporate where liability is upon receiver	4,68,52,324
Supplied to Non-body Corporate (The Appellant accepts to pay service tax liability under Forward Charge Method under Section 68(1) of the Act.	74,056
Total	4,69,26,380
F.Y. 2016-17	
Particulars	Amount
Service provided to GTA and Body corporate where liability is upon recipient	5,45,95,709
Service provided to Body Corporate(The Appellant accepts to pay service tax liability under Forward Charge Method under Section 68(1) of the Act.	1,12,525
Total	5,47,08,234



7. The Appellant submitted following documents **(A)** Form 26AS (Annual Tax Statement under Section 203AA of the Income Tax Act, 1961) certificate for F.Y. 2015-16 and F.Y. 2016-17, **(B)** Form 3CB and 3CD in respect of Audit Report under section 44AB of the Income Tax Act, 1961 for the F.Y. 2015-16 and F.Y. 2016-17, **(C)** Balance Sheet and Profit & Loss Account for the F.Y. 2015-16 and F.Y. 2016-17, **(D)** copy of freight receipt ledger for F.Y. 2015-16 and F.Y. 2016-17. In the additional submission the Appellant have provided sample consignment notes related to service provided to body corporate and to non-body corporate for the impugned period.

8. I have gone through the facts of the case, submission made in the Appeal Memorandum, the submission made at the time of personal hearing and the material available on record. The issue before me for decision is whether the impugned order passed by the adjudicating authority confirming demand of service tax amount of Rs. 1,50,10,560/- along with interest and penalties, considering the facts and circumstances of the case, is legal and proper or otherwise. The dispute pertains to the period F.Y. 2015-16 and F.Y. 2016-17.

9. It is observed that the demand of service tax has been raised merely on the basis of the data received from the Income Tax department. However, the data received from the Income Tax department cannot form the sole ground for raising of demand of service tax.

9.1 I find in pertinent to refer to Instruction dated 26.10.2021 issued by the CBIC, wherein it was 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 noticee."

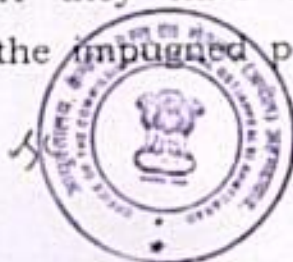
9.2 However, in the instant case, I find that no such exercise, as instructed by the Board has been undertaken, and the SCN has been issued only on the basis of the data received from the Income Tax department.

10. The Appellant submitted Form No. 3CD under Income Tax Act, 1961. As per 3CD statement and the adjudicating order it is found that the appellant is engaged in Transport Services, freight transport by Road. In the submission made by the Appellant it is evident that the Appellant is engaged in supplying two types of service, which are described as under:

- (i) Service as GTA service provider to Body corporate and GTA;
- (ii) Service as GTA service provider to non-body corporate;

11. In respect to service as GTA service provider to the Body corporate and GTA, it is contended by the Appellant that the said service attracts service tax under RCM i.e. in the hand of service recipient only. The Appellant claimed that that service is provided to body corporate and GTA, which are only liable to pay service tax under Reverse Charge Mechanism (RCM) in terms of Notification No. 30/2012-ST dated 20.06.2012.

12. In support of the submission that the Appellant provided services to Body corporate and GTA they have furnished documents viz. (1) sales registers for the impugned period; (2)



sample consignment notes. They have submitted consignment notes in respect of following consignee e.g. Swastik Ceracon Limited, Astron Paper & Board Mill Limited, Crystal Ceramic India Ltd., Cengres Tiles Ltd., Italia Ceramic Ltd. etc. The Appellant have provided bifurcation of income received from body corporate/GTA and non-body corporate in the additional submission for the F.Y. 2015-16 and F.Y. 2016-17. They have submitted consignment notes in samples pertaining to various consignor/consignee. "Goods transport Agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called; on reading the said definition of Goods Transport Agency and submission made by the Appellant I find that the Appellant are providing service of Goods Transport Agency. Further, I find that the payer of freight is liable to pay service tax in the light of Notification No. 30/2012-ST dated 20.06.2012. The extract of the of Notification 30/2012-ST dated 20.06.2012 is reproduced as under:

*GSR .....(E).-In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), and in supersession of (i) notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 15/2012- Service Tax, dated the 17<sup>th</sup> March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 213(E), dated the 17<sup>th</sup> March, 2012, and (ii) notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2004-Service Tax, dated the 31<sup>st</sup> December, 2004, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 849 (E), dated the 31<sup>st</sup> December, 2004, except as respects things done or omitted to be done before such supersession, the Central Government hereby notifies the following taxable services and the extent of service tax payable thereon by the person liable to pay service tax for the purposes of the said sub-section, namely:-*

*I. The taxable services,-*

*A (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 there under;
- (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;

12.1 Reading the above provision I find that the person who pays the freight is liable to pay service tax in terms of Section 68 (2) of the Act. Section 68 is also reproduced as a ready reference as under:

**SECTION 68. Payment of service tax. —**

*(1) Every person providing taxable service to any person shall pay service tax at the rate specified in section [66B] in such manner and within such period as may be prescribed.*

*(2) Notwithstanding anything contained in sub-section (1), in respect of [such taxable services as may be notified by the Central Government in the Official Gazette, the service tax thereon shall be paid by such person and in such manner as may be prescribed at the rate specified in section [66B] and all the provisions of this Chapter shall apply to such person as if he is the person liable for paying the service tax in relation to such service.*

13. Further in case of the service provided to non corporate the Appellant are liable to pay service tax under forward charge method. As per the submission made by the Appellant they have admitted the liability on the service provided by them to non-body corporate. Hence the Appellant are liable to pay service tax in all cases where the liability is under forward charge.

14. In respect to late fee I have noticed that the Appellant have



not filed ST-3 Returns for the period of 2015-16 and 2016-17. Hence they are liable to pay prescribed late fee for each ST-3 Returns filed late, for the relevant period, under Rule 7C of the Service Tax Rules, 1994 read with Section 70 of the Act. Hence the Appellant are liable to pay late fees amounting to Rs. 80,000/-.

15. As regard to Section 77 of the Act, I agree with the adjudicating authority that there was delay of 207 days in submitting the details as called for and accordingly, penalty @ Rs. 200/day is liable to be paid by the Appellant comes to Rs. 41,000/-.

16. In view of the above discussions and finding I pass the following order:

16.1. The impugned order is upheld in respect of service tax for which the Appellant is liable to pay service tax under forward charge method along with interest under section 75 of the Act.

16.2 I uphold the late fee of Rs. 80,000/- under Rule 7C of the Service Tax Rules, 1994 read with Section 70 of the Act.

16.3. I uphold the penalty of Rs. 41,000/- under section 77 of the Act as discussed in para 15 hereinabove.

16.4. I uphold the penalty equal to the service tax liability under section 78 of Act as per para 16.1 hereinabove.

17. अपीलकर्ता द्वारा दायर अपील का निपटान उपरोक्त तरीके से किया जाता है।

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

G.C.J.  
30.11.23  
ज्ञानचंद जेन  
आयुक्त (अपील)



Dated: \_\_.11.2023

Attested

*(Signature)*  
 (अमरेंद्र कुमार)  
 अधीक्षक (अपील्स)  
 सी.जी.एस.टी, अहमदाबाद

**BY RPAD/ SPEED POST**

To  
 M/s Andhra Roadways,  
 Plot No. 8, 1st Floor,  
 Near Shrinath Transport Nagar,  
 Opp. Bharat Petrol Pump,  
 Aslali, Ahmedabad-382 427

Appellant

The Joint Commissioner  
 CGST & Central Excise  
 Ahmedabad South.

Respondent

Copy to :

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



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