



सत्यमेव जयते

आयुक्त का कार्यालय
Office of the Commissioner
केंद्रीय जीएसटी, अपील अहमदाबाद आयुक्तालय
Central GST, Appeals Ahmedabad Commissionerate
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आजादी का
अमृत महोत्सव

By SPEED POST

DIN:- 20240264SW0000616416

(क)	फाइल संख्या / File No.	1. GAPPL/COM/STD/431/2023 2. GAPPL/COM/STD/432/2023 / 1830-1834
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-EXCUS-001-APP-269 & 270/2023-24 and 15.02.2024
(ग)	पारित किया गया / Passed By	श्री ज्ञानचंद जैन, आयुक्त (अपील) Shri Gyan Chand Jain, Commissioner (Appeals)
(घ)	जारी करने की दिनांक / Date of Issue	16.02.2024
(ङ)	Arising out of Order-In-Original Nos (1) - 43/AC/Asgar Ali/ /Div2/A'bad-South/JDM/2022-23 dated 20.01.2023 and (2) - 161/AC/RJB/Asgar Ali/ /A'bad-South/JDM/2022-23 dated 07.02.2023 passed by The Assistant Commissioner (Rajbhasha), CGST, Ahmedabad South	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	The Assistant Commissioner, CGST & C. Ex., Division - II, Ahmedabad South. 3rd Floor, GST Bhavan, Ahmedabad.
(छ)	प्रतिवादी का नाम और पता / Name and Address of the Responded	M/s. Asgar Alim Ali Miya Ali, 3, New Hamzanagar, S. No. 625, Hamzanagar, Canal Road, Vatva, Ahmedabad-382440

कोई व्यक्ति इस अपील-आदेश से असंतोष अनुभव करता है तो वह इस आदेश के प्रति यथास्थिति नीचे बताए गए सक्षम अधिकारी को अपील अथवा पुनरीक्षण आवेदन प्रस्तुत कर सकता है, जैसा कि ऐसे आदेश के विरुद्ध हो 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:-

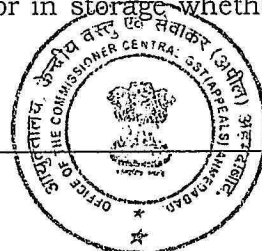
Revision application to Government of India:

(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 :-

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 :-

(क) 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।

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.



(ख) 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।

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.

(ग) यदि शुल्क का भुगतान किए बिना भारत के बाहर (नेपाल या भूटान को) निर्यात किया गया माल हो।

In case of goods exported outside India export to Nepal or Bhutan, without payment of duty.

(घ) 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।

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.

(2) केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001 के नियम 9 के अंतर्गत विनिर्दिष्ट प्रपत्र संख्या इए-8 में दो प्रतियों में, प्रेषित आदेश के प्रति आदेश प्रेषित दिनांक से तीन मास के भीतरमूल-आदेश एवं अपील आदेश की दो-दो प्रतियों के साथ उचित आवेदन किया जाना चाहिए। उसके साथ खाता 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.

(3) रिविजन आवेदन के साथ जहाँ संलग्न रकम एक लाख रुपये या उससे कम होतो रूपये 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 :-

(2) उक्तलिखित परिच्छेद 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।

To the west regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at 2ndfloor, Bahumali Bhawan, Asarwa, Girdhar Nagar, Ahmedabad: 380004. In case of appeals other than as mentioned above para.

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 शुल्क अधिनियम 1970 यथा संशोधित की अनुसूची -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 का न्यायालय शुल्क टिकट लगा होना चाहिए।

One copy of application or O.I.O. as the case may be, and the order of the adjournment authority shall a court fee stamp of Rs.6.50 paise as prescribed under scheduled-I item of the court fee Act, 1975 as amended.

(5) इन ओर संबंधित मामलों को नियंत्रण करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है जो सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्याविधि) नियम, 1982 में निहित है।

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

(6) सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) एके प्रति अपीलो 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)।

- (1) खंड (Section) 11D के तहत निर्धारित राशि;
- (2) लिया गलत सेनवैट क्रेडिट की राशि;
- (3) 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.

(6) (i) 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."

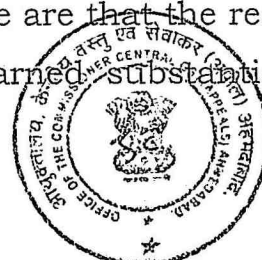


ORDER-IN-APPEAL

The following appeals have been filed under section 84(1) of the Finance Act, 1994 (hereinafter referred as 'the Act') by the Assistant Commissioner, CGST & C. Ex., Division-II, Ahmedabad South Commissionerate (hereinafter referred as 'appellant') in compliance to Order-in-Review Nos. 08/2023-24 dated 26.04.2023 passed by Commissioner, Central GST, Ahmedabad South (hereinafter referred to as. the "the reviewing authority" also) against two Order-in-Original No. 43/AC/Asgar Ali/Div2/A'bad-South/JDM/2022-23 dated 20.01.2023 (hereinafter referred as "the impugned order dated 20.01.2023") passed by the Assistant Commissioner, CGST, Division - II, Ahmedabad South (hereinafter referred as "the adjudicating authority-Div.-II") and 161/AC/Asgar Ali/Div2/A'bad-South/JDM/2022-23 dated 07.02.2023 (hereinafter referred as "the impugned order dated 07.02.2023") passed by the Assistant Commissioner (Rajbhasa), CGST, Division - II, Ahmedabad South (hereinafter referred as "the adjudicating authority-Rajbhasa") in the case of M/s Asgar Ali Miyan Ali, 3, New Hamzanagar, S.No. 625, Hamzanagar, Canal Road, Vatva, Ahmedabad- 382440 (hereinafter referred as "the Respondent").

Sr. No.	Appeal No. & Date	Review Order No. & Date	Order-In-Original No. & Date	Respective Show Cause Notice & Date
01.	GAPPL/COM/STD/431/2023-APPEAL Dated 24.05.2023	10/2023-24 dated 27.05.2023	43/AC/Asgar Ali/Div2/A'bad-South/JDM/2022-23 dated 20.01.2023.	WS0203/Third Party Data (2015-16)/35 /20-21 dated 28.12.2020
02.	GAPPL/COM/STD/432/2023-APPEAL Dated 24.05.2023		161/AC/AsgarAli/Div2/A'bad-South/JDM/2022-23 dated 07.02.2023.	WS0205/TPD/2016-17/2SCN/Asgar Alim Ali Miya Ali/2020-21dated 31.03.2022.

2. Briefly stated, the facts of the case are that the respondent, having PAN No. ATHPA5959A had earned substantial service



income during the F.Y. 2015-16 to 2016-17. On scrutiny of the data received from Income Tax department, it was noticed that the respondents had earned an income of Rs. 12,43,257/- during the F.Y. 2015-16 and Rs. 32,97,085/- during the F.Y. 2016-17. Accordingly, it appeared that the respondent had earned the said substantial income by way of providing taxable services but had neither obtained Service Tax registration nor paid the applicable service tax thereon. The respondent were called upon to submit copies of required documents for assessment for the said period. However, the respondent had not responded to the letters issued by the department.

2.1 The respondent were issued Show Cause Notice No. WS0205/Third Party Data(2015-16)/35/20-21 dated 28.12.2020 during the period 2015-16 and 2016-17 wherein:

- a) Demand and recover an amount of Rs. 6,58,350/- under the provision to Sub Section (1) of Section 73 of the Act along with interest under section 75 of the Act.
- b) Imposed prescribed late fee for each ST-3 return not filed/filed late for the relevant period under with Rule 7C of the Service Tax Rules, 1994 read with Section 70 of the Act, penalty under Section 77(1) of the Act for failure to take service tax registration as per the provision of Section 69 of the Act, and penalty under Section 78 of the Act for non-payment of service tax by willfully suppressing the facts from the department with intent to evade the payment of service tax..

2.2. Another Show Cause Notice No. WS0203/TPD/2016-17/2SCN/Asgar Alim Ali Miya Ali/2020-21 dated 31.03.2022 on the same grounds for the period 2016-17 was issued by the same adjudicating authority proposing recovery of (I) demand of Rs. 4,94,563/- under the provision to Sub Section (1) of Section



73 of the Act along with interest under Section 75 of the Act and **(II)** prescribed late fee for each ST-3 return not filed/filed late for the relevant period under with Rule 7C of the Service Tax Rules, 1994 read with Section 70 of the Act **(III)** Penalty under Section 77(1) of the Act for failure to take service tax registration as per the provision of Section 69 of the Act, **(IV)** Penalty under Section 78 of the Act for non-payment of service tax by willfully suppressing the facts from the department with intent to evade the payment of service tax.

3. The same adjudicating authority, one as the adjudicating authority-Rajbhasha and another as the adjudicating authority-Division-II, issued separate Order-In-Originals (OIOs) on 07.02.2023 and 20.01.2023 for two Show Cause Notices (SCNs). Despite the overlapping period of 2016-17, the adjudicating authority did not consolidate the adjudication into a single order and dropped the proceedings initiated against the respondent vide the above mentioned SCNs with identical findings.

4. The Commissioner, Central GST, Ahmedabad South, in exercise of the power conferred on him under Subsection 1 of Section 84 of the Act in order to satisfy himself as to the legality and propriety of the impugned order, directed the adjudicating authority vide Review Order No. 08/2023-24 dated 26.04.2023 to file an appeal before undersigned within stipulated period for determination of the legality and correctness of the impugned order on the following grounds:

- Para 10 of SCN dated 28.12.2020 the service tax liability has been calculated as per the following table:

F.Y.	Taxable value as per Income Tax data	Rate of service tax(incl. EC/SHEC /KKC)	Service tax payable
2015-16	12,43,257	14.50%	1,80,272
2016-17	32,97,085	14.50%	4,78,077



- As per para 11 of the SCN dated 31.03.2022 the service tax to be determined has been calculated as per the following table:

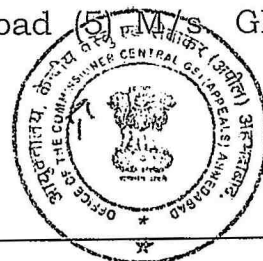
F.Y.	Taxable value as per Income Tax data	Rate of service tax(incl. EC/SHEC /KKC)	Service tax payable
2016-17	32,97,085	15%	4,94,563

- Thus, it is clear from the above Tables that the value of Rs. 32,97,085/- for the F.Y. 2016-17 has been taken into consideration in the both above SCNs, with only difference being the fact that the SCN dated 28.12.2020 was issued covering the period 2015-16 & 2016-17 whereas SCN dated 31.03.2022 was issued for the year 2016-17 only.
- It is noticed that though the adjudication of both above SCNs was carried out by the same adjudicating authority, one as Assistant Commissioner (Rajbhasha) and another as Assistant Commissioner Division-II, the adjudicating authority instead of adjudicating both the SCNs in a single order, has passed two separate Order-In-Originals i.e., OIO dated 07.02.2023 and OIO dated 20.01.2023, without any reference to the overlapping of the period of 2016-17, and, dropped the proceedings initiated vide both the SCNs recording identical findings.
- Ironically, the authorized person of the service provider, who attended the personal hearing in both the cases, has also not brought the overlapping of period and duplication of demand of service tax for the period 2016-17, to the notice of the adjudicating authority. Thus, it is clear that the adjudication of both the SCNs have been carried out in a mechanical and casual manner without exercising due diligence and hence, both the OIOs passed by the



adjudicating authority should be set aside on this ground alone.

- It is also noticed that in both the OIOs while dropping the demands proposed in the respective SCNs, the adjudicating authority has recorded identical findings. The adjudicating authority has dropped the demand mainly on the grounds that since the service provider was undertaking business activity of Manpower supply, by virtue of Notification No. 30/2012-ST dated 20.06.2012, 100 % service tax was payable by the service receiver under Reverse Charge Mechanism (RCM) and not by the service provider.
- From the provision mentioned at sr. no. 8 under Notification No. 30/2012-ST dated 20.06.2012, it is clear that if an individual, Hindu Undivided Family or partnership firm located in taxable territory provides supplies manpower to a business entity registered as body corporate, located in the taxable territory only then the recipient of service would be liable for payment of service tax under Reverse Charge Mechanism. From the above provisions it is obvious that only in the cases where the service provider engaged in supply of manpower service is an individual, H.U.F. or partnership firm and has provided the said services to a business entity registered as body corporate, the service receiver concerned would be liable for payment of service tax under reverse charge mechanism, In all the other cases the service providers concerned would be required to discharge service tax liability themselves under forward charge.
- In the present case, as per the para-14 of both the OIOs, the service provider has provided services to (1) M/s. KGN Warehouse, Ahmedabad (2) M/s. Vandan Decorations, Ahmedabad (3) M/s. Santosh Facility & Management (4) M/s. Navkar Manpower, Ahmedabad (5) M/s. Globo HR



Solution, Ahmedabad. From the name of the above parties, it clearly appears that none of them is a registered limited Co., or a private limited company and hence, it cannot be said that the service provider had provided services to a business entity registered as body corporate, so as attract the provisions of the Notification No. 30/2012-ST dated 20.06.2012 supra and shift the burden of payment of service tax to the service recipients under reverse charge mechanism.

- Further, the adjudicating authority in both the OIOs has not discussed even on a sample basis, the contents of any documents such as invoices/ bills etc. to support his findings that the services provided by the service provider is supply of manpower only. On the contrary, the adjudicating authority at para 15 of both the OIOs has mentioned that the service provider is engaged in Civil Contractors service providing services only to Builders, Limited Companies and Private Limited. It is not forthcoming from the OIOs, as to how civil contractors service can be considered as supply of manpower, and, as already discussed above none of the parties to whom the service provider had provided the impugned services, can be considered as a registered limited co. or a private limited company. Thus, the OIOs are non-speaking one when it comes to analyzing both pre requisites i.e. (i) service must be supply of manpower and (ii) the said same must be provided to a registered body corporate, for attracting the provisions of Notification No. 30/2012-ST dated 20.06.2012.
- Therefore, both OIOs are legally unsustainable on this ground also. Accordingly, it clearly emerges that despite the service provider has failed to prove, with documentary evidences that it had provided services of supply of manpower to the business entity registered as body



corporate, the adjudicating authority in both the above referred OIOs has wrongly extended the benefit of Notification No. 30/2012-ST dated 20.06.2012 and dropped the demand of service tax.

- In view of above discussions, it is opined that both the OIOs are non-speaking one and have been passed by the adjudicating authority in casual manner and deserve to be set aside forthwith. Since the service provider has not proved that it had provided services of supply of man power to the registered body corporate, it should be made liable for payment service tax along with interest on the taxable value of Rs. 12,43,257- and Rs. 32,97,085/- for the period 2015-16 and 2016-17 respectively merging the contents of both the SCNs preferably into one SCN dated 28.12.2020 which covers both the period 2015-16 and 2016-17. The service provider should also be made liable for payment of late fee under Rule 7C of the Service Tax Rules, 1994 read with Section 70 of the Finance Act, 1994 and imposition of penalty.

5. The respondent were called upon to file a memorandum of cross objection against the appeals. Personal hearing in the case was held on 24-01-2024. Shri Ramesh D. Prajapati, Tax Consultant, appeared for personal hearing on behalf of the respondent and reiterated the written submissions in the cross objection to the departmental appeal. He requested to uphold the order passed by the adjudicating authority.

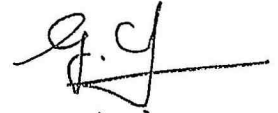
6. I find that both the OIOs are non-speaking one and have been passed by the adjudicating authority in silo. The period of 2016-17 is overlapping in both the OIOs. This has resulted in the miscarriage of justice. Hence both the OIOs need to be set aside and the matter requires to be remanded back for fresh adjudicating without overlapping and duplication



7. In view of the above discussion, the impugned orders are set aside and the matter is remanded for fresh adjudication. Both the SCNs may be decided together without overlapping and duplication.

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

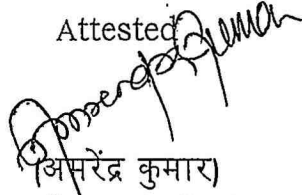
The appeal filed by the appellant stands disposed of in above terms.



ज्ञानचंद जैन
आयुक्त (अपील्स)

Date : 15.02.2024

Attested



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



By RPAD / SPEED POST

To,
The Assistant Commissioner,
Central GST, Division-II,
Ahmedabad South.

Appellant

M/s Asgar Ali Miyan Ali,
3, New Hamzanagar,
S.No. 625, Hamzanagar,
Canal Road, Vatva, Ahmedabad- 382440

Respondent

Copy to :

1. The Principal Chief Commissioner, Central GST, Ahmedabad Zone
2. The Principal Commissioner, CGST, Ahmedabad South
3. The Assistant Commissioner, Central GST, Division-II, Ahmedabad South.
4. The Supdt. (Appeals), CGST, Ahmedabad South (for uploading the OIA)
- ✓ 5. Guard File
6. PA file

