



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 : 20230764SW000000AA2C

स्पीड पोस्ट

- क फाइल संख्या : File No : GAPPL/COM/STP/8/2023 /3359 - 63
- ख अपील आदेश संख्या Order-In-Appeal No. AHM-EXCUS-001-APP-60/2023-24
दिनांक Date : 30-06-2023 जारी करने की तारीख Date of Issue 19.07.2023
- आयुक्त (अपील) द्वारा पारित
Passed by **Shri Shiv Pratap Singh**, Commissioner (Appeals)
- ग Arising out of OIO No. 41/AC/Ashokkumar A Patel/Div-II/A'bad-South/JDM/2022-23 दिनांक:
27.09.2022 passed by Assistant Commissioner, CGST, HQ, Ahmedabad South
- घ अपीलकर्ता का नाम एवं पता Name & Address

Appellant

M/s Ashokkumar Amritbhai Patel
B-6, Tridev Park Society,
Near Trilok Park, Vastral,
Ahmedabad - 382418

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 :

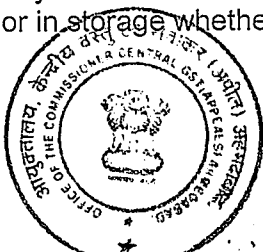
Revision application to Government of India:

(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 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.

- (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.

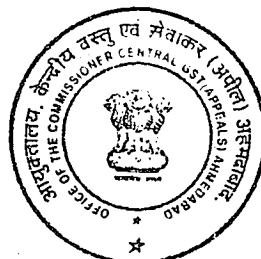
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

- (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 Appellate 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 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 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.

66प 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;
- इप लिया गलत सेनवैट क्रेडिट की राशि;
- बप 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.

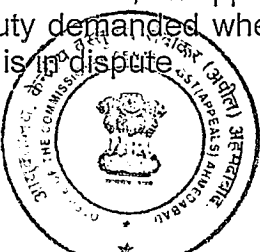
For an appeal to be filed before the CESTAT, 10% of the Duty & Penalty confirmed by the Appellate Commissioner would have to be pre-deposited, provided that the pre-deposit amount shall not exceed Rs.10 Crores. It may be noted that the pre-deposit is a mandatory condition for filing appeal before CESTAT.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

- (lxiv) amount determined under Section 11 D;
- (lxv) amount of erroneous Cenvat Credit taken;
- (lxvi) 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

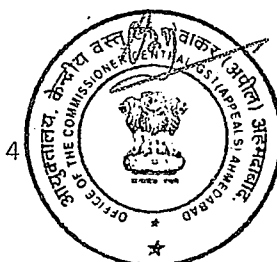
The present appeal has been filed by M/s. Ashokkumar Amritbhai Patel, B-6, Tridev Park Society, Near Trilok Park, Vastral, Ahmedabad - 382418 (hereinafter referred to as "the appellant") against Order-in-Original No. 41/AC/Ashokkumar A Patel/Div-1/A'bad-South/JDM/2022-23 dated 27.09.2022 (hereinafter referred to as "the impugned order") passed by the Assistant Commissioner, Central GST, HQ, Ahmedabad South (hereinafter referred to as "the adjudicating authority").

2. Briefly stated, the facts of the case are that the appellant are holding PAN No. AQRFP1725C. On scrutiny of the data received from the Central Board of Direct Taxes (CBDT) for the FY 2014-15 to FY 2016-17, it was noticed that the appellant had earned an income of Rs. 18,20,245/- during the FY 2014-15, Rs. 15,93,173/- during the FY 2015-16 and Rs. 17,58,919/- during the FY 2016-17, which was reflected under the heads "Sales / Gross Receipts from Services (Value from ITR)" filed with the Income Tax department. Accordingly, it appeared that the appellant had earned the said substantial income by way of providing taxable services but have neither obtained Service Tax registration nor paid the applicable service tax thereon. The appellant were called upon to submit copies of relevant documents for assessment for the said period. However, the appellant had not responded to the letters issued by the department.

2.1 Subsequently, the appellant were issued Show Cause Notice No. V/15-681/Div-I/Ashckkumar Amritbhai Patel/2020-21 dated 26.12.2020 demanding Service Tax amounting to Rs. 7,19,830/- for the period FY 2014-15 to FY 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 under Section 77(1) and Section 78 of the Finance Act, 1994.

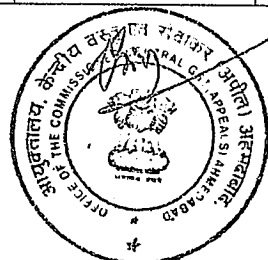
2.2 The Show Cause Notice was adjudicated vide the impugned order by the adjudicating authority wherein the demand of Service Tax amounting to Rs. 7,19,830/- was confirmed under proviso to Sub-Section (1) of Section 73 of the Finance Act, 1994 along with Interest under Section 75 of the Finance Act, 1994 for the period from FY 2014-15 to FY 2016-17. Further (i) Penalty of Rs. 7,19,830/- was imposed on the appellant under Section 78 of the Finance Act, 1994; and (ii) Penalty of Rs. 10,000/- was imposed on the appellant under Section 77(1) of the Finance Act, 1994.

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



- The appellant are engaged in the job work process in relation to engineering goods.
- Being small service provider by virtue of Notification No. 33/2012-ST dated 20.06.2012, they were not required to registered with the Service Tax department.
- They have submitted detailed reply to the SCN on 07.06.2022 along with bifurcation of job work done in relation to excise registered manufacturers and others by describing proper facts of the case and claimed that job work done for excise registered manufacturers was exempted and remaining job work activities falls under threshold exemption, however, the adjudicating authority passed the impugned order confirming the demand of service tax stating that the appellant have failed to submit additional documentary evidences..
- The appellant have done majority of intermediate production job work process on behalf of two principal manufacturers viz. M/s. Shreeji Flowtech System (Proprietor Praful Mansukhbhai Patel) (having Central Excise Registration No. AFRPP4046HEM001) and M/s. Megha Engineering (Proprietor Patel Amit Hiralal) (having Central Excise Registration No. BDQPP1648MEM001) and such goods further used in manufacture the goods on which appropriate excise duty has been paid by both principal manufacturers during the period FY 2014-15 to FY 2016-17.
- As per Sr. No. 30(c) of the Notification No. 25/2012-ST dated 20.06.2012, services by way of carrying out any process amounting to manufacture or production of goods exempted from Service Tax.
- They have also submitted copy of Central Excise Registration Certificate of the aforesaid two principal manufacturers; letters issued by them stating that not to charge service tax because such process is exempted by virtue of Entry No. 30(c) of Notification No. 25/2012-ST dated 20.06.2012; copies of Form 26-AS for the FY 2014-15 to FY 2016-17; sample copies of challan under which the inputs or partially process goods received for further processing; sample copies of invoices issued by the appellant for job work charges; and copies of job work income ledgers for the aforesaid both firms. They have also submitted bifurcation of income for job work done on behalf of principal manufacturers and for other during the FY 2013-14 to 2016-17, which are as under:

Financial Year	Job work for Excisable party (exempted)	Job works for Others	Total Job work Income



2013-14	9,87,405/-	8,10,270/-	17,97,675/-
2014-15	12,55,494/-	5,64,751/-	18,20,245/-
2015-16	9,73,633/-	6,19,540/-	15,93,173/-
2016-17	9,63,359/-	7,95,560/-	17,58,919/-

- The SCN is merely based on the comparison of data received from the Income Tax department and there is no investigation was conducted and the department has conveniently preferred to issue SCNs rather than conducting enquiry in the matter. Such SCN is violation of law and not sustainable. In this regard, they relied upon the following case laws:

M/s. Amrishi Rameshchandra Shah V/s. UOI and others – TS-77-HC-2021-Bom ST

M/s. Sharma Fabricators & Erectors Pvt. Ltd. – (2017 (5) GSTL 96 (Tri.All.)

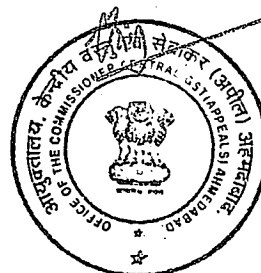
M/s. Kush Constructions Vs. CGST NACIN – 2019 (24) GSTL 606 (Tri.All.)

M/s. Alpa Management Consultants P. Ltd. Vs. CST – 2007 (6) STR 181 (Tri. Bang.)

- SCN has been issued and demand has been confirmed by invoking the extended period under Section 73(1) of the Finance Act, 1994. However, from the above facts it can be very well established that the appellant was not liable to pay service tax. Hence, charging suppression and invoking extended period and levying service tax is not valid.

4. Personal hearing in the case was held on 23.06.2023. Shri Keyur Kamdar, Chartered Accountant, appeared on behalf of the appellant for personal hearing. He reiterated submissions made in appeal memorandum. He submitted that the appellant carried out activity on job work of shaping of engineering goods on which excise duty was paid by principal manufacturers who are registered under the Central Excise. The same is exempted from Service Tax vide Sr. No. 30(c) of the Notification No. 25/2012-ST. The lower authority has confirmed the demand merely due to non-submission of additional documents as mentioned in the impugned order. All these documents have since been submitted along with the appeal. Therefore, he requested to set aside the impugned order.

5. I have carefully gone through the facts of the case, grounds of appeal, submissions made in the Appeal Memorandum, during the course of personal hearing 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 2016-17.



therefore, he confirmed the demand of service tax under the impugned order. The relevant paras of the impugned order reads as under:

"28. However, I find that the noticee failed to submit any of the following documentary evidences, in support of his claim:

- A. Job work challans
- B. Invoice / Bills issued showing job charges
- C. Name and C.Excise Registration details of the persons on whose behalf, he had carried out job work
- D. Money flow from Principal to the noticee (job worker)
- E. Nature and type of job work carried out
- F. Whether job work carried out by him was amounting to manufacturer or otherwise

29. Thus, in absence of sufficient evidential proof, I have reason to believe that the noticee had provided taxable service – which is neither exempted by any Notification nor it fall under the Negative List of services under Service Tax law. Though defended by him in his reply, he failed to substantiate his claim of doing job work which amounts to manufacture, during the period covered under the Notice.

30. It was not forthcoming from the submission that the activity carried out by him was exempt from levy of Service Tax. I find that the onus to prove that the income earned by him was not generated from the provisions of service and was exempt from levy of Service Tax.

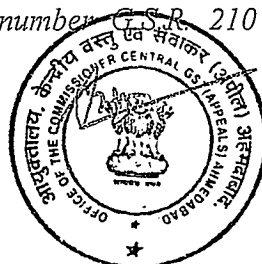
31. In view of the above, I find that the income earned by him was subject to Service Tax and he was liable to follow procedures prescribed under Service Tax Law and pay the Tax as stipulated."

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

For the period from 01.07.2012 to 30.03.2017,

Notification No. 25/2012-Service Tax dated 20th June, 2012 reads as under:

"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... ..

30. Carrying out an intermediate production process as job work in relation to

(a) agriculture, printing or textile processing;

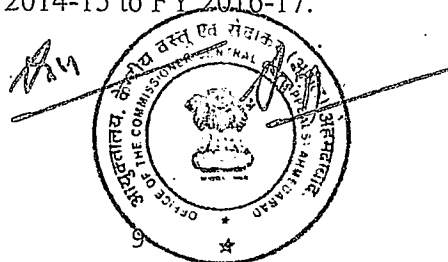
(b) cut and polished diamonds and gemstones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 of the Central Excise Tariff Act, 1985 (5 of 1986);

(c) any goods [excluding alcoholic liquors for human consumption,]*
*{inserted vide Notification No. 6/2015-ST dated 01.03.2015} on which appropriate duty is payable by the principal manufacturer; or

(d) processes of electroplating, zinc plating, anodizing, heat treatment, powder coating, painting including spray painting or auto black, during the course of manufacture of parts of cycles or sewing machines upto an aggregate value of taxable service of the specified processes of one hundred and fifty lakh rupees in a financial year subject to the condition that such aggregate value had not exceeded one hundred and fifty lakh rupees during the preceding financial year;

9. Based on the legal provisions above and on verification of the (i) copy of invoices raised for job work services provided; and (ii) copy of delivery challans for goods supplied by principal manufacturer for carrying out job work activity. I find that the appellant had carried out intermediate production process on the goods supplied by the principal manufacturers.

9.1 I also find that the appellant have carried out the job work services of intermediate production job work process on behalf of two principal manufacturers viz. M/s. Shreeji Flowtech System (Proprietor Praful Mansukhbhai Patel) (having Central Excise Registration No. AFRPP4046HEM001) and M/s. Megha Engineering (Proprietor Patel Amit Hiralal) (having Central Excise Registration No. BDQPP1648MEM001) and such goods further used in manufacture the goods on which appropriate excise duty has been paid by both principal manufacturers during the period FY 2014-15 to FY 2016-17.



9.2 The appellant have also submitted copies of delivery challans for receiving the material for job work from the aforesaid entity and delivery challans for supplying the material after job work to aforesaid entity. Both the above entity are registered with Central Excise and the finished goods are leviable to the Central Excise duty.

9.3 In view of the above provisions of Notification No. 25/2012-ST dated 20.06.2012 and on verification of the documents submitted by the appellant as explained above, I find that the job work service provided by the appellant to the aforesaid two entity during the relevant period were exempted from the Service Tax as per Sr. No. 30(c) of the Notification No. 25/2012-ST dated 20.06.2012. The details are as under:

(Amount in Rs.)

Financial Year	Job work for Excisable party (exempted)
2014-15	12,55,494/-
2015-16	9,73,633/-
2016-17	9,63,359/-

10. As regards the leviability of service tax on the remaining income and that whether the benefit of threshold limit of exemption as per the Notification No. 33/2012-ST dated 20.06.2012 is admissible to the appellant or not, I find that the total value of service provided during the Financial Year 2013-14 was Rs. 17,97,675/-. Out of which the taxable value of job work service provided during the FY 2013-14 was Rs. 8,10,270/- as per the details submitted by the appellant, which is relevant for the value based exemption under Notification No. 33/2012-ST dated 20.06.2012 for the FY 2014-15. I also find that the remaining job work income received by the appellant was Rs. 5,64,751/- during the Financial Year 2014-15. Therefore, the appellant are eligible for benefit of exemption upto a value of taxable service amounting to Rs. 10,00,000/- during the FY 2014-15 and they are not liable to pay Service Tax on remaining amount of Rs. 5,64,751/- for the FY 2014-15.

11. Similarly, I also find that the remaining job work income received by the appellant was Rs. 6,19,540/- during the Financial Year 2015-16 and Rs. 7,95,560/- during the FY 2016-17. Therefore, the appellant are eligible for benefit of exemption upto a value of taxable service amounting to Rs. 10,00,000/- during the FY 2015-16 and FY 2016-17 and they are not liable to pay Service Tax on remaining amount for the FY 2015-16 and FY 2016-17 also.

12. In view of above, I hold that the impugned order passed by the adjudicating authority, confirming demand of service tax on job work income received by the appellant during the FY 2014-15 to FY 2016-17, is not legal and proper and deserves to be set aside. 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.

13. Accordingly, I set aside the impugned order and allow the appeal filed by the appellant.


14. 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.



(Shiv Pratap Singh)
Commissioner (Appeals)

Attested


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

Date : 30.06.2023



Appellant

By RPAD / SPEED POST

To,
M/s. Ashokkumar Amritbhai Patel,
B-6, Tridev Park Society,
Near Trilok Park, Vastral,
Ahmedabad - 382418

The Assistant Commissioner,
CGST,HQ,
Ahmedabad South

Respondent

Ccopy to :

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

- ~~5) Guard File~~
- 6) PA file

