रजिस्टर्ड डाक ए.डी. द्वारा

दूरभाष : 26305065

आयुक्त (अपील - II) का कार्यालय केन्द्रीय उत्पाद शुल्क
सैन्टल एक्साइज भवन, सातवीं मंजिल, पौलिटैक्नीक के पास, आंबावाडी, अहमदाबाद– 380015.

क फाइल संख्या : File No : **V2(ST)116-117-118-119 /A-II/2015-16** /1343 to 1350

ख अपील आदेश संख्या : Order-In-Appeal No..**AHM-SVTAX-000-APP-062 to 065-16-17**

दिनाँक Date : **10.08.2016** जारी करने की तारीख Date of Issue 12/08/16

श्री उमा शंकर, आयुक्त (अपील–II) द्वारा पारित

Passed by **Shri Uma Shanker** Commissioner (Appeals-II)

ग _____ आयुक्त सेवाकर अहमदाबाद : आयुक्तालय द्वारा जारी मूल आदेश सं _____ दिनाँक : _____ से सृजित

Arising out of Order-in-Original No SD-02/08/AC/2015-16Dated 28.08.2015

Issued by Assistant Commissioner, Div-II, Service Tax, Ahmedabad

ध अपीलकर्ता का नाम एवं पता **Name & Address of The Appellants**

Hemali Vipul Mandalia, Aruna Kishore Mandalia,
Fanny Chandresh Mandalia, Daksha Bharat Mandalia

इस अपील आदेश से असंतुष्ट कोई भी व्यक्ति उचित प्राधिकारी को अपील निम्नलिखित प्रकार से कर सकता है:–

Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way :-

सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण को अपील:–

Appeal To Customs Central Excise And Service Tax Appellate Tribunal :-

वित्तीय अधिनियम,1994 की धारा 86 के अतर्गत अपील को निम्न के पास की जा सकती:–
Under Section 86 of the Finance Act 1994 an appeal lies to :-

पश्चिम क्षेत्रीय पीठ सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण ओ. 20, न्यू मैन्टल हास्पिटल कम्पाउण्ड, मेधाणी नगर, अहमदाबाद–380016

The West Regional Bench of Customs, Excise, Service Tax Appellate Tribunal (CESTAT) at O-20, New Mental Hospital Compound, Meghani Nagar,Ahmedabad – 380 016.

(ii) अपीलीय न्यायाधिकरण को वित्तीय अधिनियम, 1994 की धारा 86 (1) के अंतर्गत अपील सेवाकर नियमावली, 1994 के नियम 9 (1) के अंतर्गत निर्धारित फार्म एस.टी– 5 में चार प्रतियों में की जा सकेगी एवं उसके साथ जिस आदेश के विरूद्ध अपील की गई हो उसकी प्रतियाँ भेजी जानी चाहिए (उनमें से एक प्रमाणित प्रति होगी) और साथ में जिस स्थान में न्यायाधिकरण का न्यायपीठ स्थित है, वहाँ के नामित सार्वजनिक क्षेत्र बैंक के न्यायपीठ के सहायक रजिस्ट्रार के नाम से रेखांकित बैंक ड्राफ्ट के रूप में जहाँ सेवाकर की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या उससे कम है वहां रूपए 1000/– फीस भेजनी होगी। जहाँ सेवाकर की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 5 लाख या 50 लाख तक हो तो रूप्ए 5000/– फीस भेजनी होगी। जहाँ सेवाकर की मांग, ब्याज की मांग ओर लगाया गया जुर्माना रूपए 50 लाख या उससे ज्यादा है वहां रूपए 10000/– फीस भेजनी होगी।

(ii) The appeal under sub section (1) of Section 86 of the Finance Act 1994 to the Appellate Tribunal Shall be filed in quadruplicate in Form S.T.5 as prescribed under Rule 9(1) of the Service Tax Rules 1994 and Shall be accompanied by a copy of the order appealed against (one of which shall be certified copy) and should be accompanied by a fees of Rs. 1000/- where the amount of service tax & interest demanded & penalty levied of Rs. 5 Lakhs or less, Rs.5000/- where the amount of service tax & interest demanded & penalty levied is is more than five lakhs but not exceeding Rs. Fifty Lakhs, Rs.10,000/- where the amount of service tax & interest demanded & penalty levied is more than fifty Lakhs rupees, in the form of crossed bank draft in favour of the Assistant Registrar of the bench of nominated Public Sector Bank of the place where the bench of Tribunal is situated.

(iii) वित्तीय अधिनियम,1994 की धारा 86 की उप–धारा (2ए) के अंतर्गत अपील सेवाकर नियमावली, 1994 के नियम 9 (2ए) के अतर्गत निर्धारित फार्म एस.टी.7 में की जा सकेगी एवं उसके साथ आयुक्त, केन्द्रीय उत्पाद शुल्क/ आयुक्त, केन्द्रीय उत्पाद शुल्क (अपील) के आदेश की प्रतियाँ (उसमें से प्रमाणित प्रति होगी) और आयुक्त/सहायक आयुक्त अथवा उप आयुक्त, केन्द्रीय उत्पाद शुल्क, अपीलीय न्यायाधिकरण को आवेदन करने के निदेश देते हुए सीमा एवं केन्द्रीय उत्पाद शुल्क बोर्ड/ आयुक्त, केन्द्रीय उत्पाद शुल्क द्वारा पारित आदेश की प्रति भेजनी होगी।

(iii) The appeal under sub section and (2A) of the section 86 the Finance Act 1994, shall be filed in For ST.7 as prescribed under Rule 9 & (2A) of the Service Tax Rules, 1994 and shall be accompanied by a copy of order of Commissioner Central Excise or Commissioner, Central Excise (Appeals) (one of which shall be a certified copy) and copy of the order passed by the Central Boarc of Excise & Customs / Commissioner or Dy. Commissioner of Central Excise to apply to the Appellate Tribunal.

2. यथासंशोधित न्यायालय शुल्क अधिनियम, 1975 की शर्तो पर अनुसूची–1 के अंतर्गत निर्धारित किए अनुसार मूल आदेश एवं स्थगन प्राधिकारी के आदेश की प्रति पर रू 6.50/– पैसे का न्यायालय शुल्क टिकट लगा होना चाहिए।

2. One copy of application or O.I.O. as the case may be, and the order of the adjuration authority shall bear a court fee stamp of Rs.6.50 paise as prescribed under Schedule-I in terms of the Court Fee Act,1975, as amended.

3. सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्यविधि) नियमावली, 1982 में चर्चित एवं अन्य संबंधित मामलों को सम्मिलित करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है।

3. Attention is also invited to the rules covering these and other related matters contained in the Customs, Excise and Service Appellate Tribunal (Procedure) Rules, 1982.

4. सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सीस्तेत) के प्रति अपीलों के मामलों में केन्द्रीय उत्पाद शुल्क अधिनियम, १९४४ की धारा ३५फ के अंतर्गत वित्तीय(संख्या-२) अधिनियम २०१४(२०१४ की संख्या २५) दिनांक: ०६.०८.२०१४ जो की वित्तीय अधिनियम, १९९४ की धारा ८३ के अंतर्गत सेवाकर को भी लागू की गई है, द्वारा निश्चित की गई पूर्व-राशि जमा करना अनिवार्य है, बशर्ते कि इस धारा के अंतर्गत जमा की जाने वाली अपेक्षित देय राशि दस करोड़ रूपए से अधिक न हो
केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत " माँग किए गए शुल्क " में निम्न शामिल है

(i) धारा 11 डी के अंतर्गत निर्धारित रकम
(ii) सेनवैट जमा की ली गई गलत राशि
(iii) सेनवैट जमा नियमावली के नियम 6 के अंतर्गत देय रकम

→ आगे बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम, 2014 के आरम्भ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्ज़ी एवं अपील को लागू नहीं होगे।

4. For an appeal to be filed before the CESTAT, it is mandatory to pre-deposit an amount specified under the Finance (No. 2) Act, 2014 (No. 25 of 2014) dated 06.08.2014, under section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under section 83 of the Finance Act, 1994 provided the amount of pre-deposit payable would be subject to ceiling of Rs. Ten Crores,

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.

→**Provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.**

(4)(i) इस संदर्भ में, 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।

(4)(i) 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

Smt. Hemali Vipul Mandalia, Smt. Daksha Bharat Mandalia, Smt. Aruna Kishor Mandalia and Smt. Fenny Chandresh Mandalia, Zaveri & Co., Ground Floor, Swagat Building, C. G. Road, Navrangpura, Ahmedabad *(hereinafter referred to as 'the appellants')* have filed the present appeals against the Order-in-Original number SD-02/08/AC/2015-16 dated 28.08.2015 *(hereinafter referred to as 'the impugned order')* passed by the Assistant Commissioner, Service Tax, Division-II, Ahmedabad *(hereinafter referred to as 'the adjudicating authority')*.

2. The facts of the case, in brief, are that the above mentioned appellants had formed an Association Of Persons (AOP) and were providing services falling under the category of 'Renting of Immovable Property Services'. The above appellants had, apart from renting out other premises, also rented out the premises located at Shop No. 10, Iscon Centre, ShivranjaniCross Road, Satellite, Ahmedabad (hereinafter referred to as '*the said property*') as defined under Section 65(90a) of the Finance Act, 1994 and w.e.f. 01.07.2012, Section 65B(22) read with Section 66E of the Finance Act, 2012 (hereinafter referred to as '*the said Act*') for which they were not having Service Tax Registration. During the course of survey of the premises at Shop No. 10, Iscon Centre, Shivranjani Cross Road, Satellite, Ahmedabad, it was revealed that the said premises, owned by the appellants (AOP), was rented out to M/s. Zaveri& Co. Pvt. Ltd. (hereinafter referred to as '*the said Lessee*') having their registered office at Swagat Building, C. G. Road, Navrangpura, Ahmedabad, as per lease deed dated 27.04.2009. The premises rented out by the appellants was used by the said lessee for use in the course of or for furtherance of business or commerce and accordingly the rental income received by the appellants from the said lessee became taxable under the category of 'Renting of Immovable Property Services'. Further, during the course of survey, it was revealed that the appellants, as AOP, were not registered with the Service Tax department but were individually registered with the Service Tax department. Therefore, all the members of the AOP were issued summons under Section 14 of the Central Excise Act, 1944 as made applicable to all the Service Tax matters vide Section 83 of the Finance Act, 1994, to give evidence to make statement and submit certain required documents. On behalf of the appellants, Shri Zaverilal Virijbhai Mandalia and Shri Ghanshyambhai Akbari (power of attorney holders) appeared before the jurisdictional Range Superintendent and their statement was recorded on 29.06.2012, 16.05.2013 and 19.03.2013 respectively.Accordingly, a show cause notice,dated 01.05.2014to the appellants.The adjudicating authority, vide the impugned order, confirmed the demand of Service Tax amounting to ₹4,74,953/- under Section 73(2) of the Finance Act, 1994. He also ordered for the recovery of interest under Section 75 of the Finance Act, 1994 and imposed penalty

under Sections 70, 76, 77(1)(a),77(1)(b), 77(1)(e), 77(2) and 78 of the Finance Act, 1994.

3. Being aggrieved with the impugned order, the appellants filed the presert appeal. The appellantsstated that the adjudicating authority has erred in confirming the demanc of Service Tax despite the fact that there was no such entity like AOP comprising of four persons as presumed. They further argued that the adjudicating authority has denied the exemption to each co-owner under Notification No. 6/2005-ST dated 01.03.2005. They further stated that penalty under Sections 76 and 78 cannot be simultaneously imposed. Aiso, they claimed that confirming the demand of Service Tax by invoking extended period of limitation is wrong as there is not an iota of evidence of suppression or intent to evade payment of Service Tax. Demand for the period beyond 18 months from relevant date is barred by limitation in absence of any suppression. They, along with their appeal memorandum, also submitted an application for condonation of delay stating that the delay of 29 days occurred as they were under the impression that the appeal was required to be filed within three months from the date of receipt of the impugned order as has been instructed on the very first page of the impugned order itself. In view of their request which seems to be genuine, I accept their request letter and condone the delay of 29 days.

4. Personal hearing in the case was granted on 01.07.2016 wherein Shri Keyur R. Parekh, CA, on behalf of the appellants appeared before me and reiterated the contents of appeal memorandum and submitted citations in their favour.

5. I have carefully gone through the facts of the case, the appellant's grounds of appeal in the appeal memorandum, oral and written submissions made by them at the time of personal hearing and other evidences available on records. I find that the main issue to be decided, *interalia*, is whether the appellants are liable to pay service tax or otherwise. At the outset, I find that the appellants are an AOP (Association Of Persons) and had given immovable property on lease to M/s. Zaveri & Co. The appellants had entered into an agreement with M/s. Zaveri & Co. on 27.04.2009. In the said agreement, in the first paragraph of page number 2 it is very clearly mentioned that the Lessors (the appellants) are co-owners and co-possessors, in equal share, of the sa d premises and it has been agreed to lease the premises to the Lessee (M/s. Zaveri & Co.) for the monthly rent of ₹1,00,000/-. The levy of service tax or 'Renting of Immovable Property' was introduced w.e.f. 01.06.2007. Taxable service is defined in Section 65(105)(zzzz) of the Finance Act, 1994 which reads as under:

> *"to any person, by any other person, by renting of immovable property or any other service in relation to such renting, for use in the course of or, for furtherance of, business or commerce".*

Further, I find that the 'person' appearing in the definition is not defined in the Finance Act, 1994 but the same is defined under Section 3(42) of the General Clauses Act, 1897 which says that ***"Person shall include any company or association or body of individual, whether incorporated or not."*** In the instant case, I find that the appellants are a group or a firm which is nothing but body individual or Association Of Person i.e. AOP and have entered into an agreement with M/s. Zaveri & Co. Hence, the appellants are service provider and M/s. Zaveri & Co. are service receiver. Hence, in terms of definition provided in Section 65(105)(zzzz) of the Finance Act, 1994, the appellants are liable to pay Service Tax on renting of immovable property to M/s. Zaveri & Co.

6. It is argued by the appellants that they receive the rent payment separately and have paid Service Tax accordingly. They claimed that they are holding individual Service Tax registration and paid duty after availing threshold exemption individually. It is confirmed by Shri Zaverilal Virijbhai Mandalia and Shri Ghanshyambhai Akbari (power of attorney holders), in their statement dated 29.06.2012, 16.05.2013 and 19.03.2013 respectively that M/s. Zaveri & Co. had paid rent so fixed equally to the partners. In this regard, I find that the said AOP consists of four partners. Any income received by the said AOP is ultimately to be divided amongst them as per their share fixed. So, the income i.e. rent received by all the partners is nothing but income received by the said firm. The conducting agreement entered by M/s. Zaveri & Co. with the appellants is nothing but a devise used to escape from the Service Tax liability. But since all the partners are jointly and severally responsible, unless otherwise specifically provided in the partnership deed, for any act done by the firm as per the provisions of the Indian Partnership Act, 1932, I find that though the amount of rent is received by the partners from M/s. Zaveri & Co., it is deemed to have been received by the appellants firm and liable to pay Service Tax.

7. It is argued that co-owners are separate service providers and eligible for benefit of SSI exemption limit under Notification number 06/2005-ST dated 01.03.2005 as amended. In this regard, I find that the appellants have rented out the premises, which is owned by four partner collectively, to M/s. Zaveri & Co. for a rent agreed upon by them as per the said lease agreement. Renting out of said premises fall under the category of 'Renting of Immovable Property Service' as defined under Section 65(105)(zzzz) of the Finance Act, 1994, taxable w.e.f. 01.06.2007. For the sake of reference, I reproduce the definition of 'Renting of Immovable Property Service' as given under Section 65 (90a):

> *"renting of immovable property" includes renting, letting, leasing, licensing or other similar arrangements of immovable property for use in the course of furtherance of business or commerce but does*

not include (i) renting of immovable property by a religious body or to a religious body; or (ii) renting of immovable property to an educational body, imparting skill or knowledge or lessons on any subject or field than a commercial training or coaching centre."

I find that the Govt. vide Notification No. 6/2005-ST dated 01.03.2005 as amended, exempted taxable services of aggregate value not exceeding ₹ 4.00 lakhs in any financial year from the whole of the Service Tax leviable thereon under Section 66 of the Finance Act, 1994. This threshold limit of ₹4.00 lakhs has been raised to ₹8.00 lakhs vide Notification number 4/2007-ST dated 01.03.2007 and further raised to ₹10.00 lakhs vide Notification No. 8/2008-ST dated 01.03.2008. This exemption is conditional one. According to the above notification, a taxable service provider whose gross value is within the limit of ₹8.00 lakhs (during the year 2007-08) and ₹10.00 lakhs (during the year 2008-09) need not to pay any Service Tax nor obtain Service Tax registration, provided the service provider should not be under a 'brand name' and not avail any Cenvat Credit for the payment of Service Tax. The appellants had contended that the adjudicating authority has erred in the impugned order and they are individually eligible for the benefit given under the above Notifications. In order to ascertain whether the appellants are liable to pay Service Tax without availing the benefit of Notification number 6/2005-ST dated 01.03.2005 as amended or whether they are eligible for the threshold exemption, I find that the said property is owned by the appellants having four different individuals i.e. partners who are not holding absolute ownership of any identifiable part in the property given on rent. I find that as per the provisions contained in the Transfer of Property Act, 1882, the three essential conditions required to determine the ownership of any property viz.; (1) right to possess, (2) right to enjoy and (3) right to dispose off. In the present case, the individual can enjoy or dispose off the share of the property, but does not possess any identifiable area independently. They possess the property as a whole. Any dealings in the property are subject to the consent of other partners. The co-owners only have undivided interests in the whole of the property and no divided interest in separate parts of the property. Accordingly, the appellants cannot lease out their share of the property independently to the lessee. Hence, the services of renting of their property provided by them are indivisible in nature and to be treated as a single service i.e. AOP. When a single individual is not the absolute owner of any identifiable area in the property, it can be leased out as a single unit only. I find that the property is one which is rented out and the rent is shared by more than one person and this will not make one immovable property into four different properties. In this case, the immovable property is a single entity which has been rented out to M/s. Zaveri & Co. Pvt. Ltd. and hence, I hold that the service rendered is indivisible and it is to be treated as a single service rendered collectively. So, the benefit of SSI exemption under Notification number 06/2005-ST dated

01.03.2005 as amended can be availed by the appellants only in the form of AOP and not as individual partners. In view of the definition of the service and the nature of service provided by the appellants, I hold that the service of Renting of the property as stated above by the appellants fall under the category of "Renting of Immovable Property Service" and the rent for the said property received by them is taxable under the said service. The rent of the property was fixed at the rate ₹1,00,000/- per month. Accordingly, the total rent received by the appellants is well beyond the threshold limit of exemption and therefore, the appellants are liable to pay Service Tax on the rent income received by them.

8. As regards the issue that the show cause notice is hit by the law of limitation I agree to the views of the adjudicating authority that there has been suppression of facts and hence extended period has been rightly invoked. Therefore, the argument of the appellants that the show cause notice is hit by the law of limitation, under Section 73 of the Finance Act, 1994, is not acceptable to me. Further, regarding their argument that no suppression can be invoked I would like to quote the judgement of Hon'ble CESTAT, Mumbai in the case of M/s. DaichiKarkaria Ltd. vs. CCE, Pune-I where the Hon'ble CESTAT, Mumbai proclaimed that *"....if some information is available in various reports and returns which are to be formulated in compliance to other statutes, it does not lead to a conclusion that the utilization of credit for the activity of renting is known to the Department. The Department is not supposed to know each and every declaration made outside the Central Excise and Service Tax law. Even if the Financial Report is available to the audit, the same is meaningless in the sense that it does not indicate that input Service Tax credit utilized to pay the tax liability on such renting of property. The appellant's argument on limitation is rejected."*

9. As regards simultaneous imposition of penalty under Section 76 and 78 of the Finance Act, 1994, the appellants have argued that same is not permissible. I agree to the argument of the appellants and would like to quote the judgment of CESTAT, Ahmedabad in the case of M/s Powertek Engineers vs CCE Daman. In this case the view of the Hon'ble CESTAT is as below;

> *"By their very nature, Sections 76 and 78 of the Act operate in two different fields. In the case of Assistant Commissioner of Central Excise v. Krishna Poduval - (2005) 199 CTR 58 = 2006 (1) S.T.R. 185 (Ker.) the Kerala High Court has categorically held that instances of imposition of penalty under Section 76 and 78 of the Act are distinct and separate under two provisions and even if the offences are committed in the course of same transactions or arise out of the same Act, penalty*

would be imposable both under Section 76 and 78 of the Act. We are in agreement with the aforesaid rule. No doubt, Section 78 of the Act has been amended by the Finance Act, 2008 and the amendment provides that in case where penalty for suppressing the value of taxable service under Section 78 is imposed, the penalty for failure to pay service tax under Section 76 shall not apply. With this amendment the legal position now is that simultaneous penalties under both Section 76 and 78 of the Act would not be levied. However, since this amendment has come into force w.e.f. 16th May, 2008, it cannot have retrospective operation in the absence of any specific stipulation to this effect. However, in the instant case, the appellate authority, including the Tribunal, has chosen to impose the penalty under both the Sections. Since the penalty under both the Sections is imposable as rightly held by Kerala High Court in Krishna Poduval (supra), the appellant cannot contend that once penalty is imposed under Section 78, there should not have been any penalty under Section 76 of the Finance Act. We, thus, answer question no. 3 against the assessee and in favour of the Revenue holding that the aforesaid amendment to Section 78 by Finance Act, 2008 shall operate prospectively. In view of the above, penalties can be simultaneously imposed under Section 76 and 78 of Finance Act, 1994 for the period prior to 16.05.2008 before its amendment when proviso to Section 78 was added."

In view of the facts and discussions hereinabove, since the period involved in the present case is after 16.05.2008 and since penalty under Section 78 has been imposed under the impugned order, I hold that imposition of penalty under Section 76 *ibid* is not sustainable in the eyes of law hence I drop the same.

10. In view of my above discussions and findings, the appeal is disposed off accordingly.

(UMA SHANKER)
COMMISSIONER (APPEAL-II)
CENTRAL EXCISE, AHMEDABAD.

ATTESTED

(S. DUTTA) 11/07/16
SUPERINTENDENT (APPEAL-II),
CENTRAL EXCISE, AHMEDABAD.

BY R.P.A.D.

To,

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Copy To:-

1. The Chief Commissioner, Central Excise, Ahmedabad Zone, Ahmedabad.
2. The Commissioner, Service Tax, Ahmedabad.
3. The Assistant Commissioner, system, Service Tax, Ahmedabad
4. The Deputy Commissioner, Service Tax, Division-II, Ahmedabad.
5. Guard File.
6. P.A. File.