

आयुक्त का कार्यालय



सत्यमेव जयते

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

**By SPEED POST**

DIN:- 20240164SW000000CAA7

(क)	फ़ाइल संख्या / File No.	GAPPL/COM/STP/2444/2023 / 565
(ख)	अपील आदेश संख्या और दिनांक / Order-In -Appeal and date	AHM-EXCUS-002-APP-174/23-24 and 27.12.2023
(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	04.01.2024
(ङ)	Arising out of Order-In-Original No. 34/DC/D/VM/22-23 dated 2.1.2023 passed by The The Deputy Commissioner, CGST, Division-III, Ahmedabad North	
(च)	अपीलकर्ता का नाम और पता / Name and Address of the Appellant	Haresh Labhshankar Sompura 13, Thakor Park Society Manipur, Taluko Sanand Dist: Ahmedabad - 382115

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, 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 :-

(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 हो।

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 भीतर मूल-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 रुपये 200/- फीस भुगतान की जाए और जहाँ संलग्न रकम 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.

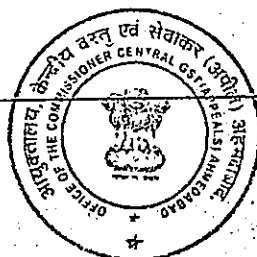
सीमा शुल्क, केन्द्रीय उत्पादन शुल्क एवं सेवा कर अपीलीय न्यायाधिकरण के प्रति अपील:-  
Appeal to Custom, Excise, & Service Tax Appellate Tribunal.

(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 बताया 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।

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

- (22) खंड (Section) 11D के तहत निर्धारित राशि;
- (23) लिया गलत सेनवैट क्रेडिट की राशि;
- (24) 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:

- (xxii) amount determined under Section 11 D;
- (xxiii) amount of erroneous Cenvat Credit taken;
- (xxiv) 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 present appeal has been filed by M/s. Haresh Labhshankar Sompura, 13, Thakor Park Society, Manipur, Taluka Sanand, Ahmedabad – 382115 (hereinafter referred to as “the appellant”) against Order-in-Original No. 34/DC/D/VM/22-23, dated 02.01.2023 (hereinafter referred to as “the impugned order”) passed by the Deputy Commissioner, Central GST and C. Ex., Division-III, Ahmedabad North (hereinafter referred to as “the adjudicating authority”).

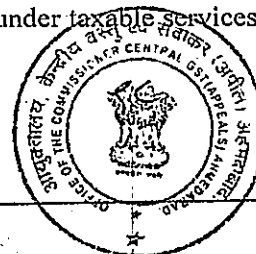
2. Briefly stated, the facts of the case are that the appellant are holding PAN No. AFAPS2508G. On scrutiny of the data received from the Central Board of Direct Taxes (CBDT) for the FY 2015-16 & 2016-17, it was noticed that the appellant had earned an income of Rs. 28,04,372/- during the FY 2015-16 and Rs. 10,09,518/- during the FY 2016-17, which was reflected under the heads “Gross Receipt 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 has neither obtained Service Tax registration nor paid the applicable service tax thereon. The appellant vide letter dated 21.08.2021, 09.02.2021 & summon dated 16.02.2021, was called upon to submit copies of relevant documents for assessment for the above said period. However, the appellant had not responded to the letters issued by the department.

2.1 Subsequently, the appellant was issued Show Cause Notice No. III/SCN/DC/Haresh/76/20-21 dated 08.03.2021 demanding Service Tax amounting to Rs. 5,52,632/- for the period FY 2015-16 & 2016-17, under 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 authority adjudicated the matter vide impugned OIO wherein the demand of Service Tax amounting to Rs. 5,52,632/- 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 2015-16 & 2016-17. Further (i) Penalty of Rs. 5,52,632/- was also 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, inter alia, on the following grounds:

- The appellant is engaged in providing Construction services in the capacity as work contractor. As the service provided by them is covered under taxable services but taxable



value is below 10 lakhs and in terms of Noti. No 30/2012-ST, read with Rule 2A of Service tax Rules,1994, read with the Noti. No 33/2012-ST they are not liable to pay any service tax. Accordingly they didn't get registration from Service tax department.

- The appellant submitted that the adjudicating authority has not appreciated various provisions for determining the value on which service tax payable on the service portion in execution of works contract and wrongly confirmed the entire demand. The appellant is providing construction service by execution of work contract and the same is covered under taxable service. The value for the purpose of service tax would be the "Service portion in the execution of a work contract" as per Rule 2A(ii) of service tax( Determination of value) Rules,2006.
- Further they have submitted that in their case, the Works Contract Services falls under the partial reverse charge mechanism as per Noti. No. 30/2012-ST dated 20.06.2012 in which the service receiver and provider each are liable to pay service tax on 50% taxable value.
- They have submitted that the benefit of the threshold exemption of Rs. 10 Lakhs as per Notification No 33/2012-ST is also available to them. The appellant submitted the Financial year wise works contract service income recorded in Profit and loss account as under:

Head wise Income and Service Recipient				
P & L	2014-15	2015-16	2016-17	2017-18(Q-1)
Works Contract Income		28,04,372/-	10,09,518/-	2,28,568/-
Service Recipient Wise (26AS)				
Emboss Education LLP	0	1969740	689372	--
Savvy Infrastructure Private Limited	205984	693632	273228	145959
Symphony Investment Private limited	0	141000	0	----
Mahavir Global Foundation	0	0	46918	46918
Savvy Siddhi Realty & Infrastructure LLP	0	0	0	35691
Shantikrupa Estates Private Limited	53124	0	0	0
total	259108	2804372	1009518	228568



From the above tables , Emboss Education LLP, Savvy Siddhi Realty & Infrastructure LLP are partnership firms and Savvy Infrastructure Private Limited, Symphony Investment Private limited, Shantikrupa Estates Private Limited are body corporates. The details of service recipient is also evident from 26AS and P & L account of the respective years. The appellant has not provided services to other customers except whose names are appearing in the 26AS. Accordingly the appellant is liable to pay service tax only on the 50% of total value. Further, the abatement of 60% is available to the them.

Additionally, the taxable value for the FY 2014-15 is below Rs. 10 Lakhs, the appellant is entitled to avail exemption as per Notification No.33/2012-ST .Considering all the three issues the 'taxable value' on which service tax is payable is to be considered for the appellant.

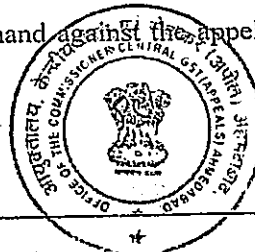
- The appellant submitted that they have concealed nothing from the department. They were of bona fide belief that their service was not liable to pay service tax for reasons provided as above. The demand raised on the basis of the income shown in ITR without further enquiry is not legally sustainable. They denied all the demand confirmed vide impugned OIO and requested that same may be quashed and set- aside.

4. Personal hearing in the case was held on 25.09.2023, Shri Vijay Thakkar, Consultant, appeared on behalf of the appellant for personal hearing. He reiterated submissions made in appeal memorandum. He also submitted that the appellant is eligible for abatement at the rate of 60% and also for partial reverse charge in terms of Noti. No 30/2012-ST. He further stated that the Income for the F.Y 2014-15 was less than 10 Lakhs. Therefore the appellant was eligible for threshold exemption in the F.Y. 2015-16. He undertook to submit the additional documents within a week and requested to set aside the OIO.

Further, due to change in the appellate authority, Personal hearing in the case was again held on 05.12.2023 but the appellant didn't attend the same.

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.

6. I find that in the SCN in question, the demand has been raised for the period FY 2015-16 & 2016-17 based on the Income Tax Returns filed by the appellant. Except for the value of "Sales of Services" provided by the Income Tax Department, no other reason or justification is forthcoming from the SCN for raising the demand against the appellant. As the appellant



has shown their income from "gross receipt from Services" in their ITR filed for the F.Y 2015-16 & 2016-17, but neither they got registered with the service tax department nor paid any service tax for the concerned period. The appellant also failed to file the satisfactory documentary evidences before the adjudicating authority. Therefore, the adjudicating authority confirmed the demand.

7. It is observed from the submission that they were engaged providing Construction services in the capacity as work contractor. Total turnover during the F.Y. 2014-15 is below 10 lakhs and in terms of Noti. No 30/2012-ST, Therefore, the appellant is entitled to avail threshold exemption benefit as per Notification No.33/2012-ST during the F.Y. 2015-16. Relevant portion of the said Noti. is reproduced as under:

*G.S.R. (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 Finance Act), and in supersession of the Government of India in the Ministry of Finance (Department of Revenue) notification No.6/2005-Service Tax, dated the 1st March, 2005, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R. number 140(E), dated the 1st March, 2005, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts taxable services of aggregate value not exceeding ten lakh rupees in any financial year from the whole of the service tax leviable thereon under section 66B of the said Finance Act:*

*2. The exemption contained in this notification shall apply subject to the following conditions, namely:-*

*(viii) the aggregate value of taxable services rendered by a provider of taxable service from one or more premises, does not exceed ten lakhs rupees in the preceding financial year.*

7.1 Further as per submission it can be seen that Works Contract Services were provided to various body corporate and partnership firms and the same falls under the partial reverse charge mechanism as per Noti. No. 30/2012-ST dated 20.06.2012 in which the service receiver and provider each are liable to pay service tax on 50% taxable value. The relevant portion is produced 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 17th 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 17th 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 31st 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 31st 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)*

*(v) provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers to any person who is not in the similar line of business or supply of manpower for any purpose [or security services] or service portion in execution of works contract by any individual, Hindu Undivided Family or partnership firm, whether registered or not, including association of persons, located in the taxable territory to a business entity registered as body corporate, located in the taxable territory;*

<i>Sl. No.</i>	<i>Description of a service</i>	<i>Percentage of service</i>	<i>Percentage of service tax payable by any person liable for paying service tax other than the service provider</i>
<i>9</i>	<i>in respect of services provided or agreed to be provided in service portion in execution of works contract</i>	<i>50%</i>	<i>50%</i>

7.2. Further, as per the submission, it is seen that the work contract service by execution of work contracts is covered under clause (h) of Section 66E of declared service of the Finance Act, 1994 and the same are taxable under section 66B of the Act. The clause (h) is as under:

*SECTION [66E. Declared services. - The following shall constitute declared services, namely:*

*(h) Service portion in the execution of a works contract;*

The value for the purpose of service tax is governed as per Rule 2A (ii) of Service Tax (Determination of value) Rules, 2006 which provides that in case of works contracts entered into for execution of original works, service tax shall be payable on forty per cent of the total amount charged for the works contract. Relevant portion is reproduced as under:

*RULE (2A. Determination of value of service portion in the execution of a works contract. - Subject to the provisions of section 67, the value of service portion in the execution of a works contract, referred to in clause (h) of section 66E of the Act, shall be determined in the following manner, namely*

*(ii) Where the value has not been determined under clause (i), the person liable to pay tax on the service portion involved in the execution of the works contract shall determine the service tax payable in the following manner, namely*

*(A) in case of works contracts entered into for execution of original works, service tax shall be payable on forty per cent of the total amount charged for the works contract;*





On considering the submission, the taxable value and service tax liability comes as under:

Taxable Value for the Appellant		
	2015-16	2016-17
(i) Basic Value As Per ITR	28,04,372/-	10,09,518
(ii) 60% abatement of Value as per Rule 2A(ii) of S Tax (Determination of Value) Rules,2006	16,82,623/-	6,05,711/-
(iii) Abated value @ 40%(i-ii)	11,21,749/-	4,03,807/-
(iv) Liability@ 50% as per 30/2012-ST dated 20.06.2012(Partial RCM)(iii/2)	5,60,874/-	2,01,803/-
(v) Taxable value (After benefit of threshold limit as per 33/2012-ST dated 20.06.2012)	0/- (Being Amount Rs. 5,60,874/- Below Threshold Limit)	0/- (Being Amount Rs. 2,01,803/- Below Threshold Limit)

From the above table it is obvious that due to benefit of Rule 2A(ii) of S Tax (Determination of Value) Rules,2006 & Notification No 30/2012-ST dated 20.06.2012 and Notification No 33/2012-ST dated 20.06.2012, the entire turnover is exempted. Hence there is no service tax liability. Consequently, the question of interest and penalty under Section 78 of the Finance Act,1994 also doesn't arise. However, the appellant is liable to penalty under section 77(1) (a) of the Finance Act,1994 for procedural lapse.

8. In view of the above, I set aside the impugned order passed by the adjudicating authority confirming demand of Service Tax along with Interest and penalty imposed under section 78 of the Finance Act,1994. However, I uphold the penalty of Rs. 10,000/- on the appellant under section 77(1)(a) of the Finance Act.

9. 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.

Attested

Manish Kumar

*(Signature)*

(मानचंद जैन)

आयुक्त (अपील)

Date : 27.12.23



Superintendent(Appeals),  
CGST, Ahmedabad

**By RPAD / SPEED POST**

To,  
M/s. Haresh Labhshankar Sompura,  
13, Thakor Park Society, Manipur,  
Taluka Sanand, Ahmedabad – 382115

Appellant

Respondent

The Deputy Commissioner,  
CGST, Division-III,  
Ahmedabad North

Copy to :

- 1) The Principal Chief Commissioner, Central GST, Ahmedabad Zone
- 2) The Commissioner, CGST, Ahmedabad North
- 3) The Deputy Commissioner, CGST, Division III, Ahmedabad North
- 4) The Assistant Commissioner (HQ System), CGST, Ahmedabad North  
(for uploading the OIA)
- 5) Guard File
- 6) PA file

