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::आयुक्त (अपील्स) का कार्यालय, वस्तु एवं सेवा कर और केन्द्रीय उत्पाद शुल्क::
O/O THE COMMISSIONER (APPEALS), GST & CENTRAL EXCISE,
द्वितीय तल, जी एस टी भवन / 2nd Floor, GST Bhavan,
रेस कोर्स रिंग रोड, / Race Course Ring Road,
राजकोट / Rajkot – 360 001
Tele Fax No. 0281 – 2477952/2441142 Email: cexappealsrajkot@gmail.com

रजिस्टर्ड डाक ए. डी. द्वारा :-

क	अपील फाइल संख्या / Appeal File No	मूल आदेश सं / O.I.O. No	दिनांक / Date
	V2/47/GDM/2016 K-22-T0624	**34/JC/2015**	**10.03.2016**

ख अपील आदेश संख्या (Order-In-Appeal No.):

KCH-EXCUS-000-APP-106-2017-18

आदेश का दिनांक / Date of Order: **15.11.2017** जारी करने की तारीख / Date of issue: **15.11.2017**

कुमार संतोष, आयुक्त (अपील्स), राजकोट द्वारा पारित /
Passed by **Shri Kumar Santosh**, Commissioner (Appeals), Rajkot

ग अपर आयुक्त/ संयुक्त आयुक्त/ उपायुक्त/ सहायक आयुक्त, केन्द्रीय उत्पाद शुल्क/ सेवाकर, राजकोट / जामनगर / गांधीधाम द्वारा उपरलिखित जारी मूल आदेश से सृजित /
Arising out of above mentioned OIO issued by Additional/Joint/Deputy/Assistant Commissioner, Central Excise / Service Tax, Rajkot / Jamnagar / Gandhidham

घ **अपीलकर्ता &** प्रतिवादी का नाम एवं पता /Name & Address of the **Appellant &** Respondent :-
M/s. Seabird Marine Services P. Ltd., IOC Link Road, Near Mundhra CFS,, Mundra (Kutch)

इस आदेश(अपील) से व्यथित कोई व्यक्ति निम्नलिखित तरीके से उपयुक्त प्राधिकारी / प्राधिकरण के समक्ष अपील दायर कर सकता है।/
Any person aggrieved by this Order-in-Appeal may file an appeal to the appropriate authority in the following way.

(A) सीमा शुल्क ,केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील, वित्त अधिनियम, 1994 की धारा 86 के अंतर्गत वित्त अधिनियम 1994 की धारा 86 के अंतर्गत निर्धारित प्रपत्र में की जा सकती है ।/

Appeal to Customs, Excise & Service Tax Appellate Tribunal under Section 358 of CEA, 1944 / Under Section 86 of the Finance Act, 1994 an appeal lies to -

(i) वर्गीकरण मूल्यांकन से सम्बन्धित सभी मामले सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण की विशेष पीठ, वेस्ट ब्लॉक नं 2, आर. के. पुरम, नई दिल्ली, को की जानी चाहिए ।/

The special bench of Customs, Excise & Service Tax Appellate Tribunal of West Block No. 2, R.K. Puram, New Delhi in all matters relating to classification and valuation.

(ii) उपरोक्त परिच्छेद 1(a) में बताए गए अपीलों के अलावा शेष सभी अपीलें सीमा शुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, , द्वितीय तल, बहुमाली भवन असावा अहमदाबाद- 380016 को की जानी चाहिए ।/
To the West regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at, 2nd Floor, Bhaumali Bhawan, Asarwa Ahmedabad-380016 in case of appeals other than as mentioned in para- 1(a) above

(iii) अपीलीय न्यायाधिकरण के समक्ष अपील प्रस्तुत करने के लिए केन्द्रीय उत्पाद शुल्क (अपील) नियमावली, 2001, के नियम 6 के अंतर्गत निर्धारित किए गये प्रपत्र EA-3 की चार प्रतियों में दर्ज किया जाना चाहिए । इनमें से कम से कम एक प्रति के साथ, जहां उत्पाद शुल्क की मांग, ब्याज की मांग और लगाया गया जुर्माना, रुपए 5 लाख या इससे कम, 5 लाख रुपए या 50 लाख रुपए तक अथवा 50 लाख रुपए से अधिक है तो क्रमशः 1,000/- रुपये, 5,000/- रुपये अथवा 10,000/- रुपये का निर्धारित जमा शुल्क की प्रति संलग्न करें। निर्धारित शुल्क का भुगतान, सबंधित अपीलीय न्यायाधिकरण की शाखा के सहायक रजिस्ट्रार के नाम से किसी भी सार्वजनिक क्षेत्र के बैंक द्वारा जारी रेखांकित बैंक ड्राफ्ट द्वारा किया जाना चाहिए । सबंधित ड्राफ्ट का भुगतान, बैंक की उस शाखा में होना चाहिए जहां सबंधित अपीलीय न्यायाधिकरण की शाखा स्थित है । स्थगन आदेश (स्टे ऑर्डर) के लिए आवेदन-पत्र के साथ 500/- रुपए का निर्धारित शुल्क जमा करना होगा ।/

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.5000/-, Rs.10,000/- where amount of duty demand/interest/penalty/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 Asst. Registrar of branch of any nominated public sector bank of the place where the bench of any nominated public sector bank of the place where the bench of the Tribunal is situated. Application made for grant of stay shall be accompanied by a fee of Rs. 500/-

(B) अपीलीय न्यायाधिकरण के समक्ष अपील, वित्त अधिनियम, 1994 की धारा 86(1) के अंतर्गत सेवाकर नियमावली, 1994, के नियम 9(1) के तहत निर्धारित प्रपत्र S.T.-5 में चार प्रतियों में की जा सकेगी एवं उसके साथ जिस आदेश के विरुद्ध अपील की गयी हो, उसकी प्रति साथ में संलग्न करें (उनमें से एक प्रति प्रमाणित होनी चाहिए) और इनमें से कम से कम एक प्रति के साथ, जहां सेवाकर की अधि, ब्याज की मांग और लगाया गया जुर्माना, रुपए 5 लाख या इससे कम, 5 लाख रुपए या 50 लाख रुपए तक अथवा 50 लाख रुपए से अधिक है तो क्रमशः 1,000/- रुपये, 5,000/- रुपये अथवा 10,000/- रुपये का निर्धारित जमा शुल्क की प्रति संलग्न करें। निर्धारित शुल्क का भुगतान, सबंधित अपीलीय न्यायाधिकरण की शाखा के सहायक रजिस्ट्रार के नाम से किसी भी सार्वजनिक क्षेत्र के बैंक द्वारा जारी रेखांकित बैंक ड्राफ्ट द्वारा किया जाना चाहिए । सबंधित ड्राफ्ट का भुगतान, बैंक की उस शाखा में होना चाहिए जहां सबंधित अपीलीय न्यायाधिकरण की शाखा स्थित है । स्थगन आदेश (स्टे ऑर्डर) के लिए आवेदन पत्र के साथ 500/- रुपए का निर्धारित शुल्क जमा करना होगा ।/

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 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. / Application made for grant of stay shall be accompanied by a fee of Rs.500/-

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(i) वित्त अधिनियम, 1994 की धारा 86 की उप-धाराओं (2) एवं (2A) के अंतर्गत इस की गयी अपील, सेवाकर नियमावली, 1994, के नियम 9(2) एवं 9(2A) के तहत निर्धारित फार्म S.T.-7 में की जा सकेगी एवं उसके साथ आयुक्त, केन्द्रीय उत्पाद शुल्क अथवा आयुक्त (अपील), केन्द्रीय उत्पाद शुल्क द्वारा पारित आदेश की प्रतियाँ संलग्न करें (जिसमें से एक प्रति प्रमाणित होनी चाहिए) और आयुक्त द्वारा सहायक आयुक्त अथवा उपायुक्त, केन्द्रीय उत्पाद शुल्क/ सेवाकर, को अपीलीय न्यायाधिकरण को आहरित दंड जारी का निर्देश देने वाले आदेश की प्रति भी साथ में संलग्न करनी होगी । /
The appeal under sub section (2) and (2A) of the section 86 the Finance Act 1994, shall be filed in For ST.7 as prescribed under Rule 9 (2) & 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 Commissioner authorizing the Assistant Commissioner or Deputy Commissioner of Central Excise/ Service Tax to file the appeal before the Appellate Tribunal.

(ii) वीजा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सेस्टैट) के प्रति अपीलों के मामले में केन्द्रीय उत्पाद शुल्क अधिनियम 1944 की धारा 35एफ के अंतर्गत, जो की वित्तीय अधिनियम, 1994 की धारा 83 के अंतर्गत सेवाकर को भी लागू की गई है, इस आदेश के प्रति अपीलीय प्राधिकरण में अपील करने सकल उत्पाद शुल्कदेयता का जमा दें 10 प्रतिशत (10%), जब शुल्क एवं जुर्माना विवादित है, या जुर्माना, जब केवल जुर्माना विवादित है, का भुगतान किया जाए, बशर्ते कि इस धारा के प्रावधान जमा कि जाने वाली अपेक्षित देय राशि इस करोड़ रुपए से अधिक न हो।

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत "जमा किए गए शुल्क" में निम्न शामिल है

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

- बशर्ते यह कि इस धारा के प्रावधान वित्तीय (सं. 2) अधिनियम 2014 के प्रारंभ से पूर्व किसी अपीलीय प्राधिकारी के समक्ष विचाराधीन स्थगन अर्जी एवं अपील को लागू नहीं होंगे।/

For an appeal to be filed before the CESTAT, 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, 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, provided the amount of pre-deposit payable would be subject to a ceiling of Rs. 10 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.

(C) **भारत सरकार को पुनरीक्षण आवेदन :**
Revision application to Government of India:
इस आदेश की पुनरीक्षण याचिका निम्नलिखित मामलों में, केंद्रीय उत्पाद शुल्क अधिनियम, 1994 की धारा 35EE के प्रथम परंतुक के अंतर्गत अवर सचिव, भारत सरकार, पुनरीक्षण आवेदन इकाई, वित्त मंत्रालय, वाणिज्य विभाग, चौथी मंजिल, जीवन दीप भवन, संसद मार्ग, नई दिल्ली-110001, को किया जाना चाहिए। /
A revision application lies to the Under Secretary, to the Government of India, Revision Application Unit, Ministry of Finance, Department of Revenue, 4th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001, under Section 35EE of the CEA, 1944 in respect of the following case, governed by first proviso to sub-section (1) of Section-35B ibid.

(i) यदि माल के किसी नुकसान के मामले में, जहां नुकसान किसी माल को किसी कारखाने से अन्य गृह के पारगमन के दौरान या किसी अन्य कारखाने या फिर किसी एक अन्य गृह से दूसरे अन्य गृह पारगमन के दौरान, या किसी अन्य गृह में या अन्यत्र में माल के प्रसंस्करण के दौरान, किसी कारखाने या किसी अन्य गृह में माल के नुकसान के मामले में।/
In case of any loss of goods, where the loss occurs 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.

(ii) भारत के बाहर किसी राष्ट्र या क्षेत्र को निर्यात कर दे माल के विनिर्माण में प्रयुक्त कच्चे माल पर अदा की गई केन्द्रीय उत्पाद शुल्क के छूट (रिबेट) के मामले में, जो भारत के बाहर किसी राष्ट्र या क्षेत्र को निर्यात की गयी 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.

(iii) यदि उत्पाद शुल्क का भुगतान किए बिना भारत के बाहर, नेपाल या भूटान को माल निर्यात किया गया है। /
In case of goods exported outside India export to Nepal or Bhutan without payment of duty.

(iv) अंतिम उत्पाद के उत्पाद शुल्क के भुगतान के लिए जो छूट/ क्रेडिट इस अधिनियम एवं इसके विभिन्न प्रावधानों के तहत मान्य की गई है और ऐसे आदेश जो आयुक्त (अपील) के द्वारा वित्त अधिनियम (सं. 2), 1998 की धारा 109 के द्वारा नियत की गई तारीख अथवा समयावधि पर या बाद में पारित किए गए है।/
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 such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec. 109 of the Finance (No.2) Act, 1998.

(v) उपरोक्त आवेदन की दो प्रतियां प्रपत्र संख्या EA-8 में, जो की केन्द्रीय उत्पाद शुल्क (अपील) नियमावली, 2001, के नियम 9 के अंतर्गत विनिर्दिष्ट है, इस आदेश के संप्रेषण के 3 माह के अंतर्गत की जानी चाहिए। उपरोक्त आवेदनों के साथ मूल आदेश व अपील आदेश की दो प्रतियां संलग्न की जानी चाहिए। साथ ही केन्द्रीय उत्पाद शुल्क अधिनियम, 1944 की धारा 35-EE के तहत निर्धारित शुल्क की अदायगी के सबूत के तौर पर TR-6 की प्रति संलग्न की जानी 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.

(vi) पुनरीक्षण आवेदन के साथ निम्नलिखित निर्धारित शुल्क की अदायगी की जानी चाहिए।
जहाँ संलग्न रकम एक लाख रुपये या उससे कम है तो रुपये 200/- का भुगतान किया जाए और यदि संलग्न रकम एक लाख रुपये से ज्यादा हो तो रुपये 1000 -/ का भुगतान किया जाए।
The revision application shall be accompanied by a fee of Rs. 200/- where the amount involved in Rupees One Lac or less and Rs. 1000/- where the amount involved is more than Rupees One Lac.

(D) यदि इस आदेश में कई मूल आदेशों का समावेश है तो प्रत्येक मूल आदेश के लिए शुल्क का भुगतान, उपर्युक्त ढंग से किया जाना चाहिये। इस तथ्य के होते हुए भी की भिन्न भिन्न कार्य से अथवा के लिए संबंधित अपीलीय प्राधिकरण को एक अपील या केंद्रीय सरकार को एक आवेदन किया जाता है। /
In case, if the order covers various numbers of order- in-Original, fee for each O.I.O. should be paid in the aforesaid manner, not withstanding the fact that the one appeal to the Appellant Tribunal or the one application to the Central Govt. As the case may be, is filed to avoid scriptoria work if excising Rs. 1 lakh fee of Rs. 100/- for each.

(E) यथासंशोधित न्यायालय शुल्क अधिनियम, 1975 के अनुसूची I के अनुसार मूल आदेश एवं स्थगन आदेश की प्रति पर निर्धारित 6.50 रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए। /
One copy of application or O.I.O. as the case may be, and the order of the adjudicating authority shall bear a court fee stamp of Rs. 6.50 as prescribed under Schedule-I in terms of the Court Fee Act,1975, as amended.

(F) वीजा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्य विधि) नियमावली, 1982 में वर्णित एवं अन्य संबन्धित मामलों की ओर भी दावियों की ओर भी ध्यान आकर्षित किया जाता है। /
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.

(G) उच्च अपीलीय प्राधिकारी को अपील दाखिल करने से संबंधित व्यापक, विस्तृत और संशोधनयुक्त प्रावधानों के लिए, अपीलार्थी विभागीय वैबसाइट www.cbec.gov.in को देख सकते है। /
For the elaborate, detailed and latest provisions relating to filing of appeal to the higher appellate authority, the appellant may refer to the Departmental website www.cbec.gov.in

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:: ORDER-IN-APPEAL ::

M/s. Seabird Marine Services Pvt. Ltd. (a CFS) at IOC Link Road, Near: Mundhra CFS, Mundra, Kutch (hereinafter referred to as **'the appellant'**) has filed the present appeal against the Order-In-Original No. 34/JC/2015 dated 10.03.2016 (hereinafter referred to as **'the impugned order'**), passed by the Joint Commissioner, Central Excise & Service Tax, Gandhidham (hereinafter referred to as **"the lower adjudicating authority"**).

2. The appellant is engaged in providing services under the category of Cargo Handling Services, Storage and Warehouse Services, Input Service Distributor and Renting of Immovable Property and is holding Service Tax Registration No. AACCS9869CST004 under Section 69 of the Finance Act, 1994 (hereinafter referred to as "the Act") and have undertaken to comply with conditions prescribed under Service Tax Rules, 1994 (hereinafter referred to as 'the Rules'). The audit revealed that appellant had shown value of services charged against exempted services in their ST-3 returns filed for the services under the taxable category of Cargo Handling Services. They earned said income against providing services within their 'Container Freight Station (CFS)' registered for providing taxable service in the category of 'Storage and Warehousing Services'. The appellant contested that said income was on account of providing taxable service in the category of 'Cargo Handling Service' in relation to staking of goods/ cargo meant for export including handling/ storage and warehousing of empty containers and the same, though providing within ths said CFS, was out of the purview of taxable services and hence no Service Tax was paid thereon. They also stated that in case of charges against similar activity for cargo handling of imported cargo within the CFS, they have paid Service Tax.

2.1 The appellant was providing the services of stacking of goods/ cargo received in their CGS area for storing or warehousing purpose during import and export and includes handling/ storage and warehousing of empty containers. They were providing space for keeping cargo/goods, loading, unloading, stacking, security, handling/storage and warehousing of empty containers etc. facilities within their CFS and issuing single debit note (i.e. invoice). However, they were splitting the charges into two categories viz. (i) Storage and Warehousing Service and (ii) Cargo Handling Service and paying Service Tax accordingly except in the case of charges collected for handling of

integral part of the storage & warehousing services provided by them in their CFS area.

2.2 The handling of cargo takes place while providing the services if storage and warehousing and such handling of cargo done by the appellant within their CFS area can, in no way, be related to the context of transport or freight. The said services, in fact, are nothing but service incidental to their service of storing of import or export cargo. The cargo received in their area are required to be handled either before or after providing the service of storing or warehousing and without such handling activity the service of storing or warehousing is not possible. Therefore, such handling services provided within the CFS area does not appear to be any independent activity so as to get classified under the separate category of cargo handling simply because of the fact that cargo is handled. As such, the activity of handling of cargo by the appellant as a part of their storing and warehousing services in the CFS does not appear to fall under cargo handling services.

2.3 The CBEC while dealing with the issue as to whether services provided in relation to handling/ storage and warehousing of empty containers are liable to service tax under 'storage and warehousing service', has clarified in Circular No. 96/7/2007-ST dated 23.08.2007 as amended by circular No. 98/1/2008-ST dated 04.01.2008 that the said service is liable to Service Tax under 'storage and warehousing'. The appellant provided value of taxable and non-taxable services under the category 'Cargo Handlin Service" for the period from July, 2012 to March, 2013 as under:

Sr. No.	Year/ Period	Service Tax Value (Rs.)	Rate of Service Tax	Service Tax (Rs.)
1	2012-13 (July, 12 to March, 13)	74,32,429/-	12.36%	9,18,648/-

2.4 Show Cause Notice No. V.ST/AR-DM/ADC/336/2014 dated 19.03.2014 was issued proposing to classify their services of handling of cargo provided by them in relation to storage and warehousing services within their CFS area under the category of 'Storage and Warehousing Services' under Section 65(105)(zza) read with Section 65(102) of the Act and not under 'Cargo Handling Services'. It was proposed to demand and recover Services Tax amounting to Rs. 9,18,648/- under proviso to Section 73(1) of the Act alongwith interest under Section 75 of the Act and to impose penalties under Section 76,

Section 77 and Section 78 of the Act.

2.5 The lower adjudicating authority vide impugned order classified the services in respect of storing of export cargo under the taxable category of 'Storage and Warehousing Services' in terms of Section 65(102) of the Act read with Section 65(105)(zza) ibid and confirmed demand of Services Tax of Rs. 9,18,648/-, in respect of Storage and Warehousing Services provided by them for export cargo under proviso to Section 73(1) of the Act alongwith interest under Section 75 of the Act and dropped penalty under Section 76 of the Act. He imposed penalty of Rs. 10,000/- under Section 77 of the Act and penalty of Rs. 9,18,648/- under Section 78 of the Act with option to pay reduced penalty as provided under proviso to Section 78 ibid.

2.6 Being aggrieved by the impugned order, appellant preferred the present appeal mainly on the following grounds:

1. They stated that SCN is vague and beyond comprehension as it fails to establish as to how the activity of export cargo would fall under the category of Storage and Warehousing Service under Section 65(102) of the Act post introduction of negative list w.e.f. 01.07.2012.

2. The SCN fails to appreciate that they has already discharged service tax under the category of cargo handling service w.e.f. 01.07.2012 for export services for which they have been regularly filing ST-3. Without appreciating the nature of transaction and on the basis of contentions as raised in SCN-1 and SCN-2, similar contentions are also raised in SCN-3 for which they have already discharged service tax. They rely on the judgment of the Supreme Court in case of ***CCE v. Brindavan Beverages (P) (Ltd.)*** **[(2007) 213 ELT 487 (SC).**

3. The Ld. Joint Commissioner has clearly overlooked the submissions made by them and mechanically confirmed the demand raised in the show cause notice by not perusing the documents placed on record such as ST-3 return, Challans, Contracts for the period post 01.07.2012 which would be sufficient to show that primarily they have discharged service tax under the category of cargo handling service. They rely on the judgment in the case of Cyril Lasardo (Dead) V/s Juliana Maria Lasarado 2004 (7) SCC 431, Asst. Commissioner, Commercial Tax Department Vs. Shukla & Brothers reported as 2010 (254) ELT 6 (SC)=2011 (22) STR 105 (SC).

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4. They have also received two SCNs demanding service tax under the service category of 'Storage and Warehousing services', as detailed below:

S.No.	Period	SCN No.	Demand (Rs.)	Issue under SCN
1.	2006-07 to Sep,11	V.ST/AR-IVGND/Commr/85/2012 dated 16.04.2012 ("SCN-1")	2,85,94,612/-	Services are covered under 'storage and warehousing service' and hence exemption of export cargo provided under 'cargo handling service' is not available.
2.	Oct, 11 to June, 12	V.ST/AR-IV Gandhidham/239/Commr/2012 dated 14.10.2013 ("SCN-2")	1,27,86,465/-	Services are covered under 'storage and warehousing service' and hence exemption of export cargo provided under 'cargo handling service' is not available.

5. Under above SCNs department's contention was that the exemption claimed by the appellant of 'export cargo' under the service category of 'cargo handling service' is not available and the service provided is during the course of provision of service of 'storage and warehousing service' and hence service would be taxable under the service category of 'storage and warehousing service'.

6. On the same ground, they have received this present SCN for the period July, 2012 to March, 2013 demanding service tax of Rs. 9,18,648/- under the service category of 'storage and warehousing service'.

7. Before putting forward arguments, the activities as carried out by them is as under:

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Export Cargo: In case of export cycle, cargo is carted by the clearing agent at the CFS, then appellant stuffs the cargo in the container and cargo is transported by the appellant to the Port. The appellant charges composite rate for handling as well as transportation of cargo. *Post 01.07.2012 (i.e. after introduction of negative list), appellant is paying service tax on the total value of invoice* i.e. cargo handling plus transportation. If cargo is stored for longer period then appellant collects storage charges and service tax is discharged under the service category of 'storage and warehousing services'.

Import Cargo: In case of import cycle, containers are moved from Port to CFS, unloaded at CFS and after de-stuffing the cargo, it may be delivered to factory for de-stuffing. The appellant charges composite rate for handling as well as transportation of cargo. In case of import cargo, for both *Pre and Post 01.07.2012 (i.e. after introduction of negative list), appellant is paying service tax on the total value of invoice* i.e. cargo handling plus transportation. If cargo is stored for longer period then appellant collects storage charges and service tax is discharged under the service category of 'storage and warehousing services'.

Empty Containers: In case of empty container movement, containers are moved from Port to CFS and stored at CFS. Further, they are delivered for factor stuffing purpose or may be utilized at CFS for export stuffing. Agreement for the transportation of the empty containers is entered by the appellant with the Shipping lines. If empty containers are stored at CFS, rent charges is collected by them from the Shipping lines. They are discharging service tax under the service category of 'cargo handling services' for offloading the container and under 'storage and warehousing service' for storage of empty container.

8. Taking into consideration the facts stated above, they submitted as under:

9. ***Firstly***, SCN is issued based on the allegations that they have not paid service tax under the service category of "storage and warehousing service" for export cargo claiming exemption benefit per se 'cargo handling service'. That post introduction of negative list i.e. w.e.f.

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01.07.2012, they have started discharging service tax on the charges collected for 'export cargo' without availing any exemption benefit. Thus, for the period under dispute i.e. July, 2012 to March, 2013 in SCN-3, as the appellant has paid service tax on the amount collected under cargo handling in case of export cargo, the allegations made in the SCN-3 that they have not paid service tax for charges collected for export cargo under 'storage and warehousing service' is incorrect. As the service tax required to be paid as alleged in the SCN-3 is paid by the appellant and is also declared in the ST-3 return, demand raised in the SCN-3 under 'storage and warehousing service' needs to be set aside.

10. ***Secondly***, service value of Rs. 74,32,429/- on which demand of Rs. 9,18,648/- is raised in the SCN is for the transportation of empty containers that is collected by them for movement from Port to CFS from various shipping lines. As the allegations raised in the SCN is only with regard to movement of export cargo and not relating to transportation of empty containers from Terminal / Port to CFS, demand as confirmed in the SCN needs to be set aside on this ground only.

11. ***Lastly***, even though the allegations is not with regard to movement of empty containers from Terminal to CFS, they submitted that transportation charges collected by them for movement of empty containers from Terminal to Port will not be liable to service tax. If any person who provides transportation of goods by road and issues consignment note qualifies to be goods transport agency (GTA). Further, in case of GTA service, as per rule 2(1)(d)(i)(B) of the Service Tax Rules, 1994 states 'person liable to pay service tax' in case of service provided by a goods transport agency is the 'person liable to pay freight either himself or through his agent'. As per the said rule, if the person liable to pay freight is 'body corporate' then person liable to pay service tax will be 'body corporate' as a recipient of GTA service. In the present case, they have provided the service of transportation of empty containers from Terminal to Port amounting to value of Rs. 74,32,429/-. It is clear that 'empty containers fall within the definition of 'goods' as defined in section 65B(25) of the Act.

12. Further, relying on Circular no. 96/7/2007-ST dated 23.08.2007, it is already accepted that 'empty containers' are goods as stated in para 6.1

of SCN-3. They have also issued consignment note for the transportation of said containers on the shipping lines. On perusal of consignment note issued by them, it is clear that it fulfills the minimum requisite details as required per se rule 4B of Service Tax rules, 1994 i.e. serially numbered, name of Consignor and Consignee, registration no. of the goods carriage in which goods are transported, details of goods transported, place of origin and destination, person liable to pay service tax whether consignor or consignee or goods transport agency.

13. In the present case, as the person liable to pay freight is the shipping line for the transportation of empty containers from port to CFS, as per rule 2(1)(d)(i)(B) of the Service Tax Rules, 1994, shipping line is the person liable to pay service tax as a recipient of service under GTA service category. Hence, no service tax liability is required to be discharged by the appellant for the transportation income received for transporting empty containers from port to CFS.

14. Further, exemption Notification No. 25/2012-ST dated 20.06.2012 which is relating to goods transport agency exempts transportation of goods in a goods carriage of goods where gross amount charged in a single carriage does not exceed Rs. 1,500/-. In the present case also, they have collected transportation charges for transport of empty containers from port to CFS where transportation charges per trip is less than Rs.1,500/-. Hence service tax would not be levied on transportation charges collected by them from shipping lines.

15. As per the agreement as entered with Shipping Line, they provides the following services

(i) Transportation of empty containers from Port to CFS

(ii) 45 days free storage to empty container. From 46th day, carrier is required to pay storage charges.

(iii) Free handling charges and internal shifting at CFS.

16. Except for transportation charges, any amount that is collected by them, they are discharging service tax on the same. Say if any handling charges is collected, they are paying service tax under 'cargo handling service' and if any storage charges is collected then they are paying service tax under 'storage and warehousing service'. There is separate rate chart for

each service to be provided by the appellant. They rely on the Board Circular no. B11/1/2002-TRU dated 01.08.2002. As per this circular, if CFS is providing composite service of cargo handling and transportation and if the cost of transportation is shown separately in the invoice, then service tax will not be levied on the transportation charges. In the present case also, as per the agreement, there is separate rate for transportation, handling charges and storage charges. Further, the invoice issued by them also states the transportation amount separately in the invoice. Thus, relying on the above circular, transportation charges received by them from the shipping line should not be liable for service tax.

17. They rely on the said circular and the judgment of the Tribunal in case of *Balmer Lawrie & Co. Ltd. v. CCE (2014) 35 STR 611 (Tri-Mumbai)*. They also rely on CBEC circular no. 354/98/2015-TRU dated 05.10.2015, as per the said TRU circular, if the primary contract is for transportation of goods then the services ancillary to the transportation like storage, loading / unloading etc, would fall under the service category of GTA service if the said charges are included in the invoice by the GTA himself and not by any other person.

18. They further submitted that the value of taxable service of Rs. 74,32,429/- on which demand of Rs. 9,18,648/- is confirmed in OIO also includes the amount of fines and penalties collected by them for rash driving, carrying prohibited items inside CFS premises, damaging CFS property, cheque bounce penalty, etc. in order to bring discipline and to make good the damages to the CFS property. Thus, the said collection of amount is purely in the nature of fines and penalty and is not pertaining to any provision of service. Hence, service tax cannot be levied on such fines and penalties.

19. Based on the arguments as stated in the above paras, as they are not liable to pay any service tax, payment of interest and penalties does not arise. The extended period invoked in the case is also not correct. They rely on the following judgments:

(a) *Suvikram Plastex Pvt. Ltd. v. CCE, Bangalore - III 2008 (225) ELT 282 (T)*

(b) *Rallis India Ltd. v. CCE, Surat 2006 (201) ELT 429 (T)*

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(c) *Patton Ltd. v. CCE, Kolkata - V 2006 (206) ELT 496 (T)*

(d) *CCE, Tirupati v. Satguru Engineering & Consultants Pvt. Ltd. 2006 (203) ELT 492 (T)*

(e) *Indian Hume Pipes Co. Ltd. v. CCE, Coimbatore 2004 (163) ELT 273 (T)*

(f) *Akbar Badruddin Jiwani v. Collector of Customs* reported at 1990 (047) ELT 0161 Supreme Court

(g) *Pushpam Pharmaceuticals Company v. CCE* reported at 1995 (78) ELT 401 (SC)

(f) *CCE v. Chemphar Drugs and Liniments* reported at 1989 (40) ELT 276 (SC).

20. They submitted that there being no suppression, penalty under Section 78 is not applicable as none of the five conditions for imposition of penalty under Section 78 are applicable. There is no fraud; collusion; wilful mis-statement; suppression; or contravention of the provisions of Finance Act, 1994 with an intent to evade payment of duty in the present case.

2.7 A personal hearing in the matter was held wherein Shri Abhishek Doshi, CA reiterated the grounds of appeal and submitted that this Show Cause Notice has wrongly been issued; that new negative service tax was in operation since 01.07.2012; that CBEC has clarified that empty containers are goods and hence transportation of empty containers needs to be treated under GTA for which service recipients are required to pay Service Tax and not them; that transportation cost of empty containers from CFS/Port to place of exporters is less than Rs. 1500/- in almost all cases, which are exempted by CBEC. He also emphasized that demand being confirmed under taxable category of "Storage and Warehousing Service" u/s 65(102) read with Section 65(105)(zza) of Finance Act, 1994 is legally not tenable at all as these sections were not existing since 01.07.2012; that they have paid Service Tax on 'Storage & Warehousing Services' but not paid Service Tax on transportation of empty containers for export from CFS/Port to exporters place as it is not payable by them.

FINDINGS:

3. I have carefully gone through the facts of the case, the impugned order, the appeal memorandum and submissions made during personal hearing.

3.1 The issue to be decided in the present appeal is as to whether the service of handling of cargo provided by the appellant in relation to storage and warehousing services within their Container Freight Station would be classifiable under the category of "Storage and Warehousing Services" under Section 65(105)(zza) read with Section 65(102) of the said Act instead of "Cargo Handling Services" as contended by the appellant.

3.2 The Storage and Warehouse Services provided by the appellant, were provided within CFS area for loading docks for stacking, to store/keep cargo meant for containerized export, bulk export, handling of loaded as well as empty containers, storage of cargo arrived in import with additional benefit of inventory, safety/security of cargo and insurance cover to cargo kept under Storage and Warehouse and to mobilize them and provided them facilities of cranes and forklifts.

3.3 I find that Section 65(102) of the Finance Act, 1994 provides the definition of "Storage and Warehousing Services" which reads as under:

> *"storage and warehousing" includes storage and warehousing services for goods including liquids and gases but does not include any service provided for storage of agricultural produce or arty service provided by a cold storage;"*

This definition, with reference to the taxable service, is dealt with by Clause (zza) of the Finance Act, 1994 which defines the taxable services as follows:

> *"the taxable service means 'any service provided or to be provided to any person, by a storage or warehouse keeper in relation to storage and warehousing goods."*

3.4 From above, I find that storage and warehousing in connection with service tax refers to storage/warehousing of goods and not the medium used for storing such goods. I find that the tax applies to storage and warehousing of all goods except agricultural products and goods kept in cold storage. The appellant has clarified that the services provided by a Container Freight Terminal is specifically included within the ambit of "Cargo Handling Service" and handling of export cargo has been specifically excluded from the tax net. Therefore no service tax was required to be paid by them on handling of export cargo services.

3.5 The above contention of the appellant is not tenable as, the services of

handling of cargo provided by CFS is classifiable under Cargo Handling Service only when it is provided in the context of transportation and when incidental to freight. In the present case, handling of cargo takes place within their CFS, which is registered for providing storage and warehousing purpose. The handling of cargo undertaken in the CFS in relation to storage and warehousing services can, in no way, be related to the transport or freight. The said services, in fact, are nothing but services incidental to their service of storing of import or export cargo. The cargo received in this area are required to be handled either before or after providing the service of storing or warehousing and without such handling activity the service of storing or warehousing is not possible. Therefore, such handling services provided within CFS area cannot be any independent activity so as to get classified under the separate category of cargo handling merely because cargo is handled. As such, the activity of handling of cargo by the appellant as a part of their storing and warehousing services in the CFS would not fall under cargo handling services as contended by them.

3.6 The appellant is operating Container Freight Station (CFS) and handling of cargo *inter-alia* includes functions of carting of cargo from the trucks, stuffing of cargo into container and movement of container to the port in the case of cargo during the course of export. Exactly reverse movements arise in the case of cargo arriving in the vessel i.e. in the case of imports. I find that these activities are handling of cargo undertaken in the CFS in relation to "Storage and Warehousing Services". Hence, I find that the appellant has wrongly classified their activity of handling of cargo provided by them in relation to the storage and warehousing of export cargo under the category "Cargo Handling Services" in order to avail the benefit of exemption available for export cargo and paying service tax in the case of import cargo only. I find that the cargo /goods received in their area were not merely subjected to 'Cargo Handling Service', but also were provided with facility of storage, security and other amenities provided by a storage and warehouse keeper. The services so provided resulted into emergence of essential character of "Storage and Warehousing Services". Therefore, the services provided by the appellant are incidental to storage and warehousing and therefore, the activity carried out by the appellant is correctly classifiable under the category "Storage and Warehousing Services".

4. The appellant has also contended that, they were providing two

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separate services falling under the taxable head storage and warehouse services and cargo handling services and that they were receiving separate consideration for the services provided by them as per their Tariff Card which is separate for export and import cargo and specifies separate charges for cargo handling and storage and warehousing service; that they were duly discharging service tax on storage and warehousing services and since the handling of export cargo was exempted under the definition of cargo handling services they were not paying service tax on consideration received towards Handling of Export Cargo.

4.1 I find that what is necessary in law for taxation under the category "Cargo Handling Services" is that the service provided should be relating to or in relation to cargo handling by a cargo handling agency. The service provided should be integrally or inseparably connected with handling of cargo. In other words, loading, unloading, packing or unpacking of cargo and handling of cargo for freight in special containers or non-containerized freight and service provided by container freight terminal or other freight terminal for all modes of transport and activity incidental to freight of cargo are all liable to be taxed under the category "Cargo Handling Services". In the instant case, the appellant was carrying out the activity of storing goods in their warehouse and was arranging transportation facility to transport the goods to warehouse. Since, the activity of loading and unloading is incidental to storage and warehousing services, I hold the above services are rightly classified under the category "Storage and Warehousing Services".

4.2 I find that the appellant was receiving gross amount for operation of CFS i.e. storage services which included unloading stacking, storage, security, and reloading in CFS area, however, the appellant was splitting these charges into two categories, one, storage and other cargo handling. The appellant is paying service tax under the category of "Storage and Warehousing Services" in the case of storage of imported cargo but in the case of storage of export cargo they are not paying service tax by classifying the same services under the category of "Cargo Handling Services" even though the nature of service rendered for import and export is identical. This arrangement has been made by the appellant only to wrongly avail the benefit of the exemption available for export cargo. As has been held above, the services provided by the appellant are incidental to storage and warehousing and therefore, the activity carried out by the appellant is correctly classifiable under the

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category "Storage and Warehousing Services".

5. On going through the ST-3 returns, I find that the appellant is paying service tax under the category of "Storage and Warehousing Services" in the case of storage of imported cargo but in the case of storage of export cargo, they are not paying service tax by classifying the same services under the category of "Cargo Handling Services" even though the nature of service rendered for import and export is identical. In view of this, I find that there is no element of cargo handling present in the instant service and therefore, the activity carried out by the appellant is correctly classifiable under the category "Storage and Warehousing Services".

5.1 Annexure III to Circular F. No. B11/1/2002-TRU, dated 1.8.2002, highlights the activities which are taxable as they are part of the whole activity of providing 'Storage and Warehousing Services'. Relevant extracts of the circular are as under:

> *2. As per clause (87), "storage and warehousing " includes storage and warehousing services for goods including liquids and gases but does not include any service provided for storage of agricultural produce or any service provided by a cold storage. As per sub-clause (zza) of clause (90), the taxable service is any service provided, to any person, by a storage or warehouse keeper in relation to storage and warehousing of goods.*
>
> *3. Storage and warehousing service for all kind of goods are provided by public warehouses, private warehouses, by agencies such as the Central Ware Housing Corporation, Air Port Authorities, Railways, Inland Container Depots, Container Freight Stations, storage godown and tankers operated by private individuals etc. The storage and warehousing service provider normally make • arrangement for space to keep the goods, loading, unloading and stacking of goods in the storage area, keeps inventory of goods, makes security arrangements and provide insurance cover etc. Service provided in ports has already been covered under the category of port service.*
>
> *5. It has been stated that in some case a storage owner only rents the storage premises. He does not provide any service such as loading/unloading, stacking, security etc. A point has been raised as to whether service tax would be leviable in such cases. It is clarified that mere renting of space cannot be said to be in the nature of service provided for storage or warehousing of goods. Essential test is whether the storage keeper provides for security of goods,*

stacking, loading/ unloading of goods in the storage area.

10. Another point made by the CWC is that they engage handling and transport contractors (H&T contractors) to provide handling and transport services who would be charging them service tax for cargo handling services. CWC add supervision charges and raises the bill to the customers. For warehousing they raise a separate bill. The question is whether CWC is liable to pay service tax on cargo handling services and if so, whether they can take credit of the tax paid on cargo handling services by the H&T contractor. Similar situations may exist in respect of other storage and warehouse keepers. It is clarified that if the storage and warehouse keeper undertakes cargo handling services also and raises its own bill to the customer for such service, then he would be liable to pay service tax under the category of cargo handling services also. However, he would be eligible to take credit of service tax paid on cargo handling services rendered by the H&T contractors and adjust the same against his service tax liability on cargo handling services provided he raises a separate bill for the same to his client. In other words, he cannot adjust the credit against storage and warehousing service charges.

5.2 I find that the storage services provided by the appellant are one of the key elements of providing "Storage and Warehousing Services". The appellant has submitted that in terms of the above mentioned Circular, when storage and warehousing services and cargo handling services were provided simultaneously, they were charging separately for the cargo handling services, and were classifying the same under cargo handling services, and that handling of export cargo services were exempted, no service tax was being paid on such services. The above argument of the appellant is not correct as handling of export is exempted under the category of "Cargo Handling Services and not under the Category "Storage and Warehousing services". I find that the issue has already been clarified by the Board vide circular F. No. B11/ 1/ 2002-TRU, dated 1.8.2002 at para 10 quoted above.

5.3 Section 65A of the Finance Act, 1994, clarifies classification of taxable services as follows -

(1) For the purposes of this chapter, classification of taxable services shall be determined according to the terms of the sub-clauses (105) of section 65;

(2) When for any reason, a taxable service is prima facie, classifiable under two or more sub-clauses of clause (105) of section 65, classification shall be effected as follows :-

(a) the sub-clause which provides the most specific description shall be

preferred to sub-clauses providing a more general description;

(b) composite services consisting of a combination of different services which cannot be classified in the manner specified in clause (a), shall be classified as if they consisted of a service which gives them their essential character, in so far as this criterion is applicable;

(c) when a service cannot be classified in the manner specified in clause (a) or clause (b), it shall be classified Under the sub-clause which occurs first among the sub-clauses which equally merits consideration.

5.4 The fact that the appellant was providing services of handling of cargo in relation to staking of goods/cargo received in CFS area for storing or warehousing purpose during import and export and includes handling /storage and warehousing of empty containers. The said services, as per the classification principles mentioned above, appear to fall rightly under the category of taxable services as defined under Section 65(105)(zza) of the Act. As Storage and Warehousing Service is the more specific description and the said activities carried out by the appellant appropriately fall under the category of "Storage and Warehousing Service" in terms of provision of Section 65 A (2) (a) of the said Act.

6. The appellant has contested that post 01.07.2012 after introduction of negative list, they are paying Service Tax on total value of invoice i.e. cargo handling plus transportation. If the cargo is stored for longer period then they collect storage charges and Service Tax has been discharged under 'storage and warehousing services'. From the facts available on records, I find that on one hand they are contesting that post 01.07.2012, they are discharging Service Tax for export cargo also and on other, they are furnishing the Service Tax value/ amount taxable and non-taxable for the period from July, 2012 to March, 2013 on which they have not paid the Service Tax. It is pertinent to note here that the information was sought based on the two Show Cause Notices issued to them for the earlier period, wherein they have classified the taxable service under 'cargo handling services' though the same was properly classifiable under 'storage & warehousing charges' to escape from Service Tax liability. The appellant is paying service tax under the category of "Storage and Warehousing Services" in the case of storage of imported cargo but in the case of storage of export cargo, they are not paying service tax by classifying the same services under the category of "Cargo Handling Services" even though the nature of service rendered for import and export is identical. When they are

accepting that post 01.07.2012, they are discharging the Service Tax on all value of services then they cannot claim exemption on value of Rs. 74,32,429/- on which they have not paid Service Tax. Therefore, the contrary stand adopted by the appellant is not correct and tenable.

7. The appellant also contested that the allegations raised in the Show Cause Notice is only with regard to movement of export cargo and not relating to transportation of empty containers from terminal/ port to CFS and argued that the transportation charges collected by them for movement of empty containers from Terminal to Port will not be liable to Service Tax as the recipient of the GTA service is liable to pay the Service Tax. I find that the appellant is trying to twist allegations made in the Show Cause Notice to prove their case. Instead of providing the clarification of the taxable value of Rs. 74,32,429/- on which Service Tax demand is made, they are trying to prove their case by making alternative arguments.

7.1 Now they have come up with the argument that the service recipient is liable to pay Service Tax under GTA relying on Notification No. 25/2012-S.T. dated 20.06.2012 where in it has been stated that if gross amount charged for goods transported in a single carriage does not exceed Rs. 1,500/-, transportation charges received by goods transport agency is exempt from service tax. It is on record that they are providing a composite service and as per their convenience they have splitted the charges into two taxable categories one for storage and warehousing services and cargo handling service. To escape from Service Tax liability, they have submitted copies of consignment notes with the appeal papers. The verification of consignment notes reveal that the same are computer generated without any signature. It does not contain the value of transportation. Thus, it can be construed that the said exercise made by appellant is nothing but an after though to deviate from allegations leveled in the Show Cause Notice. As far as import cargo is concerned, they classify the service under 'storage and warehousing service' and for export cargo, they classify the service under 'cargo handling service' even though there is no change in nature of service.

8. The appellant relied upon the judgment of Balmer Lawrie & Co. reported as 2014 (35) STR 611 (Tri. Mumbai). I find that the reliance placed by them is of no help to them as facts of the case are altogether different than of this case. They also placed reliance on CBEC Circular No. 354/98/2015-TRU

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dated 05.10.2015. I find that this circular is meant for GTA service provider who provides composite service which may include various ancillary services such as loading/ unloading, packing/ unpacking, transshipment, temporary storage etc. which are provided in the course of transportation of goods by road. In this case, the appellant is providing main services of 'storage and warehousing services' and 'cargo handling services' and transportation is part and parcel of their main services and not GTA service. Therefore, I am of the considered view that Circular dated 05.10.2015 is not applicable in this case.

9. In view of above discussions, I find that the appellant is liable to pay Service Tax of Rs. 9,18,648/- on 'storage and warehousing services'. Since the tax liability is held, the payment of interest under Section 75 and imposing penalty under Section 78 would apply. Therefore, I uphold the impugned order and reject the appeal filed by the appellant.

९.१ अपीलकर्ता द्वारा दर्ज की गई अपील का निपटारा उपरोक्त तरीके से किया जाता है ।

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

15/11/2017

(कुमार संतोष)
आयुक्त (अपील्स)

By R.P.A.D.

To,

M/s. Seabird Marine Services Pvt. Ltd. (a CFS) at IOC Link Road, Near: Mundhra CFS, Mundra, Kutch	मे. सीबर्ड मरीन सर्विसिस प्राइवेट लिमिटेड (अ सी.एफ.एस.) आईओसी लिंक रोड, मुन्धा सी.एफ.एस. के पास, मुंद्रा, कच्छ.

Copy to:

1) The Chief Commissioner, GST & Central Excise, Ahmedabad Zone, Ahmedabad.
2) The Commissioner, GST & Central Excise, Gandhidham.
3) The Assistant Commissioner, GST & Central Excise, Division, Gandhidham.
4) The Superintendent, GST & Central Excise, Range, Gandhidham.
5) Guard File.