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ORDER-IN-APPEAL

M/s. Gujarat Industrial Development Corporation, Vadodra (hereinafter referred to as "Appellant") filed appeal No. V2/518/5982017 against Order-in-Original No. 387/53005-036-JC-29-2017-18 dated 17.11.2017 (hereinafter referred to as "impugned order", passed by the Jt. Commissioner, UST & Central Excise, Bhavnagar (hereinafter referred to as "lower adjudicating authority").

2. The brief facts of the case are that the Appellant, a Government of Gujarat undertaking, was established under the Gujarat Industrial Development Act, 1962. The Appellant was registered with Service Tax having registration No. ANX03603/03005 under the category of 'Renting of Immovable Property Service' in respect of industrial estate located at Vadodra.

2.1 The Audit of the Appellant revealed that they were generating incomes from various operations and booking these incomes under different heads like Nur, Agriculture, Conversion Charges, Transfer Fees and Infrastructure Upgradation Fund which were taxable and the Appellant was liable to pay Service Tax under the category of 'Renting of Immovable Property Service'. It was also observed by the Audit that the Appellant was receiving consideration in the form of Nur utilization penalty and Misc. Recovery/ Recovery, which were liable to service tax under the category of 'Business Auxiliary Service'. However, the Appellant was not discharging service tax on these incomes.

2.2 Show Cause Notice No. VST/15-17/Audit/II/SON/16-17 dated 17.3.2017 was issued by the Addl. Commissioner, Central Excise, Audit II, Rajkot, for the period from October, 2014 to March, 2016, calling the Appellant to show cause as to why Service Tax of Rs. 23,06,400/- under 'Business Auxiliary Service' and Rs. 76,35,360/- in respect of 'Renting of Immovable Property Service' should not be demanded and recovered from them under section 73(1) of the Finance Act, 1994 (hereinafter referred to as "Act"), along with interest under Section 75 of the Act and why penalty under Sections 76, 77 and 78 of the Act should not be imposed on them.

2.3 The above Show Cause Notice was adjudicated by the Joint Commissioner, UST and Excise, Bhavnagar via the impugned order which confirmed Service Tax demand of Rs. 23,06,400/- under 'Business Auxiliary Service' and Rs. 76,35,360/- in respect of 'Renting of Immovable Property Service' and ordered for its recovery under section 73(1) of the Act along with interest under Section 75 of the Act and imposed penalty of Rs. 29,41,760/-



satisfies the conditions as stated under the definition of the said category. Further, as per definition of 'Transfer' contained in section 65B(44) of the Act, transfer of title in immovable property by way of sale, gift or in any other manner is excluded from the levy of service tax. Hence, they are not liable to pay service tax on 'Transfer Fee' collected by them during the period October, 2011 to March, 2016.

(v) The Appellant develops infrastructure like roads, sustains water supply, drainage etc. within the industrial areas or estates which is their primary responsibility in view of Section 37(1) of GID Act. For any estate developed under GID Act, 55% of the contribution is made by the State Government and balance 45% contribution is made in the ratio of 60:40 i.e. 60% is contributed by the Appellant and 40% is contributed by Industrial association. The contribution towards development of the estate as collected by the Appellant is termed as 'Infrastructure Upgradation Fund'. Post development of the estate, the Appellant recovers total fund contributed by them and Industrial association from the plot allottees and transfers 40% of the fund to respective industrial association. The Appellant is discharging service tax on their 60% contribution w.e.f. 01.07.2010 under service category of 'Renting of Immovable Property service'. However, they are not liable to pay service tax on 40% of contribution since the same is not retained by them but passed on to respective Industrial association and also shown as liability in their financial statement. Since there is no provision of service tax demand under the service category of 'renting of immovable property service' is not sustainable.

(vi) The Appellant acquires land from the state government and converts agricultural land into non agricultural purpose in order to develop industrial estate and makes payment of Non Agricultural charges to the State Revenue department and recovers the same from the plot allottees. The Appellant is discharging service tax w.e.f. 01.07.2012 i.e. after introduction of negative list. As there was no specific entry prior to introduction of negative list, the Appellant had not discharged service tax on the same. The impugned order has confirmed service tax demand under the category of 'Renting of Immovable Property service' without giving logical reasoning as to how the amount rendered as 'NA Charges' satisfies the conditions as stated under the definition of the said category.

(vii) The Appellant is charging penalty to plot holders in case of non utilization of plot for business activity within stipulated period which is termed as non-utilization penalty. As the amount collected is of the nature of fines / penalties



and not service tax under the provisions of the said notification. (Business Auxiliary Services).

(iv) Notwithstanding that the Appellant is a government body, the appellant being a governmental authority is not covered by the notification No. 25/2012 ST pursuant to entry 39 of the Mega exemption Notification No. 25/2012-ST dated 23.06.2012, which reads as follows:

“39. Services by a government body or authority in the way of any activity in relation to any function entrusted to a local authority under article 243 W of the Constitution.”

As per the said notification, the services provided by government authority in relation to any function entrusted to municipality under article 243W of the Constitution are not liable to levy of service tax. The term ‘governmental authority’ is defined in clause 2(i) of the notification supra. The Appellant has been established by the Legislature of State of Gujarat under the Gujarat Municipal Taxation Act, 1962 and performs its functions in accordance with the provisions contained in the Act and the Rules made thereunder. The Appellant therefore is a governmental authority and performs various functions which are entrusted to a municipality under Article 243W of the Constitution and Schedule 4 of the Constitution. Thus, it can be said that any activity performed by Appellant is in line to the purpose for which, appellant has been established, established, for exemption from service tax under entry 39 of the Mega exemption Notification No. 25/2012 ST dated 23.06.2012 and hence service tax should not be leviable and relied upon Judgment of Bombay High Court passed in case of *ITDC* reported as 2018 (3) G.S.T.L. 372 (Para.)

(vii) Since the Appellant is not liable to pay Service Tax confirmed in the Impugned order, its interest is taxable under Section 73 of the Act.

(ix) The impugned order has also observed that in invoking extended period of limitation under section 78, larger period of limitation can be invoked only in case where there is fraud, collusion, wilful misstatement, suppression of facts or contravention or provision of any false law with an intent to evade payment of duty. The onus to prove that there was an intent to evade payment of duty is upon the department which has not been discharged. The Appellant was established under the provisions of Gujarat Municipal Act, 1962 for performing statutory functions. The Appellant being a government body could not have a mala fide intention for non payment of service tax. Reliance is placed on the following judgments:

*Shri. J. K. Shah*

- (a) CCE v. Bharat Petroleum Corporation Ltd. (2016) 344 F.T. 657
- (b) Karnataka State Tourism Dev. Corpn. Ltd. v. CST (2017) 21 STR 51
- (c) Maharashtra State Sales Certification Agency v. CCE/CE (2015) 37 STR 655 (Tri.-Mumbai)
- (d) Gujarat Narmada Valley Fertilizers & Chem. Ltd. v. CCE (2015) 37 STR 796 (Tri.-Ahmed.)

4. Personal Hearing in the matter was attended by Shri Devang Gajjar, Chartered Accountant and Shri Sagar Makadia, Assistant of the Appellant who reiterated the grounds of appeals and submitted that GIDC has been created by an Act passed by Gujarat State Legislature that GIDC is a 'Government authority' and hence mega exemption notification applies to it; that the issue has already been decided by the Hon'ble High Court of Mumbai in the case of CCE, Narmada Vs MIDC and this case law is applicable; Or query as to how MIDC is similar to GIDC in various aspects as decided by the Hon'ble High Court, he submitted that he will make additional submissions within a fortnight.

4.1 The Appellant vide letter dated 17.11.2018 submitted additional submissions as under:

(i) The appellant reproduced various provisions of Gujarat Industrial Development Act, 1962 and Maharashtra Industrial Development Act, 1961 and submitted that object and functions of the Gujarat Industrial Development Corporation are same as that of Maharashtra Industrial Development Corporation and furnished copies of GID Act, 1962 and MID Act, 1961.

(ii) That the Appellant is performing statutory functions as per G. I. D. Act, 1962 and G. I. D. Rules, 1963 and various charges collected by G. I. D. C. from plots holders are compulsory levy which are collected to discharge statutory functions in terms of Section 13 of the G.I.D. Act, 1962 and relied upon decision of the Hon'ble Bombay High Court passed in the case of CCE Narmada Vs MIDC - 2018 (3) G.S.T... 372 (Bam.) and presided that appellant is not liable to pay service tax on charges collected by them.

(iii) Relied upon Order-in-Original no. AHM-EXCUS-COM-D11-18-19 dated 28.09.2018 passed by the Commissioner, CGST & Central Excise, Ahmedabad South in their own case who dropped the Service Tax demand for the period post 1.7.2012 by relying upon entry no. 39 of the Mega Exemption notification No. 25/2012 dated 20.06.2012, considering G.I.D.C. as a governmental authority. Also relied upon Order-in-Original no. RAJ-EXCUS-300-COM/04/17/18 dated 29.10.2018 passed by the Commissioner, CGST, Rajkot in their own case.

4.2 The Appellant vide email dated 10.12.2018 submitted copy of Order No. AH/24/9/2019 dated 10.10.2018 passed by the Hon'ble CESTAT, Ahmedabad in

their own risk. For support, the Appellant has filed 137 dated 2018 requested bifurcation of Income Tax Assessment Order dated 2018. Respondent Government along with description of each item is as follows:-

### Findings:

5. I have carefully perused the original orders, the impugned orders, the appeal memo and the respondent's and appellants' submissions made by the Appellants. The issue to be decided is whether the Appellant is liable to pay Service Tax under this category of services i.e. "Movable Property Services" and "Business Auxiliary Services" or not.

6. I find that the Appellant was established under the Gujarat Industrial Development Act, 1962 for the purpose of promoting orderly establishment and organisation of industries in industrial estates and industrial estates in Gujarat and for establishing commercial centres in connection with the establishment and organisation of such industries. Section 2 of the Gujarat Industrial Development Act, 1962 prescribes functions to be performed by the Appellant which reads as under:-

"13. The functions of the Corporation shall be-

- (i) generally to promote and assist in the orderly and orderly establishment, growth and development of industries in industrial estates and
- (ii) in particular, and without prejudice to the generality of clause (i), to-
  - (a) establish and manage industrial estates as provided by the State Government;
  - (b) develop industrial estates selected by the State Government on the ground that such estates are suitable for industries to establish themselves;
  - (c) develop and carry out construction for the State Government for the purpose of facilitating the location of industrial and commercial centres thereon;
  - (d) assist, financially by means of grants to move their industries into such estates in areas;
  - (e) undertake schemes for providing educational and commercial establishments with water supply and facilities for may be necessary for their orderly establishment, growth and development;
  - (f) promote, organise, execute or carry out schemes or works, either jointly with other corporates, bodies or joint bodies of such Government or local authorities, or on an agency basis or otherwise, for the purpose for which the Corporation is established and all matters incidental therewith."

7. I find that the lower adjudicating authority has confirmed Service Tax demand on the incomes levied by the Appellant under the heads of Non Agriculture Conversion Charges, Transfer Fees and Infrastructure Depreciation Fund during the period October, 2011 to March, 2016 under the category of



'Renting of Immovable Property Service'. I find that Section 65(90a) of the Act defines 'Renting of Immovable Property' as under:

"(90a) "renting of immovable property" includes renting, letting, leasing, licensing or other similar arrangements of immovable property for use in the course or furtherance of business or commerce but does not include—

- (i) renting of immovable property by a religious body or a religious body, or
- (ii) renting of immovable property to an educational body, imparting skill or knowledge or lessons on any subject or field, other than a commercial training or coaching centre."

6.1 I find from records that detail descriptions of above mentioned income Heads are as under:

(i) Non Agriculture Conversion charges:

The Appellant acquires agricultural land from the State Government and converts into non agricultural purpose in order to develop industrial estate and makes payment of Non Agricultural charges to the State Revenue department and recovers the same from the plot allottees.

(ii) Transfer fees: The Appellant has collected 'Transfer Fee' for the purpose of transfer of title in land & plot from one allottee to another allottee.

(iii) Infrastructure Upgradation charges:

The Appellant develops infrastructure like roads, water supply, drainage etc. within the industrial areas or estates in view of Section 37(1) of GIU Act. For any estate developed under GIU Act, 50% of the contribution is made by the State Government and balance 50% contribution is made in the ratio of 60:40 i.e. 60% is contributed by the Appellant, and 40% is contributed by Industrial association which is termed as 'Infrastructure Upgradation Fund'. Post development of the estate, the Appellant recovers total fund contributed by them and Industrial association from the plot allottees and transfers 40% of the fund to respective industrial association. The Appellant admittedly discharging service tax on their 60% contribution w.e.f. 01.07.2010 under service category of 'Renting of Immovable Property service' has contested service tax demand on 40% of contribution transferred to respective industrial association.

7.2 I find that the Appellant has contested the confirmation of demand under the category of 'Renting of Immovable Property Service' on the grounds that the appellant, being a governmental authority, is eligible for exemption w.e.f. 01.7.2012 pursuant to entry No. 35 of Mega Exemption Notification No. 25/2012-51 dated 23.06.2012, which stipulates that any services provided by government

authority in relation to the services provided by the Appellant under article 243W of the Constitution. It is also clear from the long title and preamble that they are covered by the Government of Gujarat (Industrial Development) Act, 1962 of the notification in question. The services provided by the Appellant are established by and Legislature of State of Gujarat under the Government of Gujarat (Industrial Development) Act, 1962 and performed under the provisions of the said Act. The conditions provided in the Act and the Rules made thereunder in relation to the services provided by them are same as entrusted to a municipal corporation under article 243 of the Constitution and Schedule III of the Constitution. Accordingly, Appellant is eligible for exemption from service tax under entry 39 of the state schedule under section No. 25/2012-ST dated 20-06-2012 and upheld upon appeal by the Gujarat High Court passed in case of MDC reported as 2017 (1) G.C. 111372 (Guj.).

8. I find that Notification No.25/2012-ST dated 20-06-2012, inter alia, exempts certain services from the levy of service tax and Sl.No.39 of the said notification reads as under:

"39. Services as aforesaid, when supplied by way of any activity, joint activity, or any function entrusted to a municipal corporation under article 243 W of the Constitution."

8.1 I find that the term "Governmental Authority" has been defined under Notification No. 25/2012-ST dated 20-06-2012, which reads as under:

"(i) governmental authority means an authority or any other body established with 50% or more participation by way of equity or control by Government and set up by an Act of Parliament or a State Legislature to carry out any function entrusted to a municipal corporation under article 243W of the Constitution."

8.2 Further, the definition of the term "governmental authority" has been amended vide G.O. 20-01-2014, vide notification No. 02/2014-ST dated 20-01-2014, which reads as under:

(i) "governmental authority" means an authority or a board or any other body:  
 (i) Set up by an Act of Parliament or a State Legislature,  
 (ii) Established by Government,  
 with 50% or more participation by way of equity or control, to carry out any function entrusted to a municipal corporation under article 243W of the Constitution."

8.3 I find that the Appellant is a corporation set up by an Act of State Legislature of Government of Gujarat. As per various provisions of the Gujarat Industrial Development Act, 1962, the Government of Gujarat has full control over it. Therefore, there cannot be any doubt that the Appellant is a governmental authority. However, I find that exemption under Sl.No.39, under Notification No. 25/2012-ST dated 20-06-2012 is available only to the services provided by a governmental authority in relation to any function entrusted to a

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Municipality under Article 243W of the Constitution. The functions entrusted to a Municipality have been prescribed under Twelfth Schedule under Article 243W of the Constitution, which reads as under:

**\*TWELFTH SCHEDULE Article 243W**

1. Urban planning including town planning.
2. Regulation of land use and construction of buildings.
3. Planning for economic and social development.
4. Water supply for domestic, industrial and commercial purposes.
5. Public health, sanitation, conservancy and solid waste management.
6. Urban services.
8. Urban forestry, protection of the environment and promotion of ecological aspects.
9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
10. Slum improvement and upgradation.
11. Urban poverty alleviation.
12. Provision of urban amenities and facilities such as parks, gardens, playgrounds.
13. Promotion of culture, education, and recreational aspects.
14. Burials and burial grounds, crematoriums, mortuaries, grounds and other civic amenities.
15. Cattle pounds, prevention of cruelty to animals.
16. Vital statistics including registration of births and deaths.
17. Public maintenance including street lighting, parking lots, bus stops and public conveniences.
18. Regulation of the water supply and sewerage."

8.4 I find from the above list of functions entrusted to a Municipality, that the services of 'Renting of Immovable Property Service' is not covered under Twelfth Schedule under Article 243W of the Constitution whereas conversion of agriculture land into non agriculture and transfer of land from one allottee to another allottee is being done by them on behalf of State performing statutory function as at Sr. No. 2 of 12<sup>th</sup> Schedule. I find that Infrastructure Upgradation Charge is collected for development of infrastructure within industrial area/estate which is also statutory function in terms of Section 13 of the Gujarat Industrial Development Act, 1962 and covered by Sr. No. 3 of 12<sup>th</sup> Schedule and hence, the Appellant is eligible for exemption from payment of Service Tax on Non-Agriculture Conversion Charges, Transfer Fees and Infrastructure Upgradation Charge w.e.f. 1.7.2012. The Appellant has voluntarily paid service Tax at applicable rate on 60% contribution made by them w.e.f. 1.7.2013 and has contested Service Tax demand only on 40% of contribution transferred to respective Industrial Associations. They can get benefit only what has been challenged by them in these proceedings. I, therefore, set aside demand confirmed vide the impugned order on above charges for the period from 1.7.2012 to March, 2016 and penalties imposed on the Appellants in this regard.



9. Regarding service tax levied on the appellant from October, 2011 to 30.6.2017, the Appellate Tribunal has held that the appellant is liable to pay service tax as per G.L.O. No. 1962 dated 12.12.2011 and various charges collected by the Appellant from 2011 onwards for the services which are collected by them to discharge the obligations of the appellant under Section 12 of the G.L.O. Act, 1962 and relief was granted by the Hon'ble Bombay High Court passed in the case of CCB Masik v. Union of India (2018) 118 Tax 372 (Bombay) and pointed that appellant is not liable to pay service tax on miscellaneous charges collected by them.

9.1 The Appellant has relied on the judgment of the Hon'ble Bombay High Court in the case of Union of India v. B. K. Bhatia, Masnik vs Maharashtra Industrial Development Corporation reported as 2018 (2) G.S.T.L. 372 (Bombay) wherein the Hon'ble High Court has held that:

"12. We have already referred to Section 12 of the MID Act which provides that the function of the MIDC is to develop industrial areas and to establish and to operate industrial estates. The role of MIDC is not limited only to establishing industrial estates, it also includes providing fittings or factory sheds to industrial units and so on. The primary obligation of the MIDC is care to create and maintain the said industrial estates as provided in Part 14. Insofar as the statutory obligation of the MIDC to provide the services as defined in clause (a) of Section 12 of the MID Act for the industrial estates established by it, this is the primary obligation of MIDC, to create and maintain amenities in its estates, i.e., such as roads, water supply, street lighting, etc., and so on. The fittings and the amenities provided in the layout was made are part of the statutory functions of the MIDC under MID Act. As stated earlier, the appellant in respect of service charges payable from 2011 till date for providing such services (26% p.a. including maintenance, management and security) as provided in the circular dated 18th December 2006 for providing amenities in the plot of land, the service tax is service tax collected by MIDC as a service tax in the nature of compulsory levy which is levied by MIDC to discharge its statutory obligations under Section 14. We are not even in the Hon'ble Original Court in the course of their recorded findings the service rendered in the form of service tax was sought to be levied in the name of statutory obligations."

1. Therefore, we find no error in the determination by the Appellate Tribunal on substantial question of law stated."

(Emphasis supplied)

9.2 The Hon'ble UY 51, amended vide Final Order No. AC12479/2018 dated 30.10.2018 passed by the Appellate Tribunal's member, wherein it has been held that:

"1. We have carefully considered the submissions made by both the sides and we read the records we find that the issue is to be decided upon as in the light of the judgment of Hon'ble Bombay High Court in the case of Maharashtra Industrial Development Corporation vs Union of India as well as the final order reported as 2018 (2) TMI 2798 and 2018 (2) TMI 2801, the HON'BLE Member respectively, and in the case of Chhatrapati State Education Development Corporation Ltd vs Union of India 2018 TMI 3675 (CESTAT, Mumbai). In view of the above judgments, it is held that the appellant is not liable to pay Maintenance Charges collected by State Industrial

Development Conversion from the industrial plot category. Accordingly, the original order is set aside. Appeal is allowed.

(Emphasis supplied)

9.3 In view of above judgement of the Hon'ble High Court and Order of the CESTAT, I hold that the Appellant is not liable to pay Service Tax on Non Agriculture Conversion Charge and Transfer Fees during the period from October, 2011 to 30.6.2012. The demand confirmed for payment of Service Tax on 40% of Infrastructure Upgradation Charge is a silent demand, therefore, set aside Service Tax demand confirmed on these charges for the period from October, 2011 to 30.6.2012 also, which have been challenged by the Appellant. This Appellate Authority cannot decide on any issue which has not been challenged by the Appellant in these appeal proceedings including on the issue of service tax paid by the Appellant on 60% of Infrastructure Upgradation Charge.

10. I find that the lower adjudicating authority has confirmed Service Tax demand under 'Business Auxiliary Service' on income booked under the Heads 'Non Utilisation Penalty' and 'Misc. Receipt/Recovery'. I find it is pertinent to examine the definition of 'Business Auxiliary Service' under Section 65(19) of the Act during the period, which was as under:

- “(19) “business auxiliary service” means any service (other than—
- (i) production, composition, or sale of goods produced or provided by or belonging to the client, or
  - (ii) promotion or marketing of service provided by the client or
  - (iii) any other ancillary service provided on behalf of the client or
  - (iv) procurement of goods or services, which are inputs for the client, or
  - (v) production or processing of goods for, or on behalf of, the client; or
  - (vi) provision of service on behalf of the client; or
  - (vii) services incidental or auxiliary to any activity specified in sub-clauses (i) to (v), such as filing, issue or collection or recovery of cheques, payments, maintenance of accounts and reconciling, treasury management, evaluation or development of prospective customer or vendor, public relation services, management of subsidiaries,
- and includes work done on commission agent, but does not include any service that amounts to manufacture or saleable goods.”

10.1 I find from the records available that 'Non Utilisation Penalty' has been recovered by the Appellant from the part allottees, if work had not been started by the allottees on the allotted plots within stipulated time. Thus, it is in form of penalty for not utilising the allotted plots by the allottees as per the terms and condition of the allotment of the plots and this is not for any statutory functions being performed or to be performed by the Appellant as per '2' schedule under Article 243W of the Constitution as detailed in Para 8.3 of this

Sd/-

order and hence the order of the Commissioner is affirmed by the judgment of the Hon'ble High Court. The order of the Commissioner regarding the issue of and earlier deemed service in terms of 19-10-1999 and 20-10-1999 was hence, demand on this charge is rightly levied. The order of the Commissioner to deduct the appellant is liable to pay Service Tax on the amount of 2000/- and Non-utilisation Penalty.

10.2 Regarding service tax levied on the income booked under the Head 'Misc. Receipt/Recovery' of the assessee, the assessee bifurcation of income booked under the said head, being a sum of 2000/- each income, I find that the Appellant booked the same under the wrong category, conversion of two slots into one slot, payment of sum for two slots, premium collected at the time of premium was not as per the policy, penalty for late submission of plan for approval etc. cases. This is also not a business, and that these incomes were generated on account of the services rendered by the Appellant, which are not in the nature of auxiliary services but covered within the definition of 'Business Auxiliary Service'. Therefore, I find that the appellant is liable to pay Service Tax on the income and on addition of 'Income Recoup./Recovery' as this is also not covered under Article 243B of the Constitution and for the above said reasons the order of the Hon'ble High Court.

10.3 In view of Para 10.1 and 10.2, contribution of Service Tax den and of Rs. 23,06,400/- is upheld. Since, amount is payable, the Appellant is required to pay this demand along with interest at the applicable rates, during the period, under Section 75 of the Act.

11. I find that the issues involved in this case are of interpretation of law and hence, no penalty is imposed on the Appellant under Section 78 of the Act as per the judgment of the Hon'ble Supreme Court in the case of Shree Rajasthan Sweets Ltd. reported as 2017 (233) EIT 205 (SC), wherein it has been held that,

"3) Even as the issue of extended period of limitation is concerned, we have gone through the order of the Commissioner and are of the opinion that he has rightly held that the extended period of limitation as per the provision of Section 11A(b) of the Central Excise Act, 1944 would be applicable in the given circumstances.

6) However, we are of the opinion that the case like *Shree Rajasthan Sweets Ltd* legal position and its applicability is not covered by section 4 and the position after the amendment in the said provision with effect from 1.7.2009 was not a fact and it would not be appropriate to levy the penalty.

7) In the discussion on the above said ground appeals are allowed in part by sustaining the Commissioner's Order and original demand on 10.9.2009.

(Signature)

સાચું સંસ્કરણ

વેબસાઇટ

સરકારે આરજીની અંગેના પત્રોમાં જણાવ્યા મુજબ 2017 બીજી વર્ષની 1277 નંબરની પેનલ્ટી ભરવામાં આવી છે, જેના અંગેના પત્રોમાં જણાવ્યા મુજબ:

(જિલ્લા સુધી)

11.1 આરજીની અંગેના પત્રોમાં જણાવ્યા મુજબ 2017 બીજી વર્ષની 1277 નંબરની પેનલ્ટી ભરવામાં આવી છે, જેના અંગેના પત્રોમાં જણાવ્યા મુજબ 2018(18) GSTL 478 (Tn.Dov.) કાયદા દ્વારા પેનલ્ટી ભરવામાં આવી છે, જેના અંગેના પત્રોમાં જણાવ્યા મુજબ 2018(18) GSTL 1127(SC) કાયદા દ્વારા પેનલ્ટી ભરવામાં આવી છે, જેના અંગેના પત્રોમાં જણાવ્યા મુજબ પેનલ્ટી ભરવામાં આવી છે, જેના અંગેના પત્રોમાં જણાવ્યા મુજબ પેનલ્ટી ભરવામાં આવી છે.

11.2 જો આરજીની અંગેના પત્રોમાં જણાવ્યા મુજબ પેનલ્ટી ભરવામાં આવી છે, જેના અંગેના પત્રોમાં જણાવ્યા મુજબ પેનલ્ટી ભરવામાં આવી છે, જેના અંગેના પત્રોમાં જણાવ્યા મુજબ પેનલ્ટી ભરવામાં આવી છે, જેના અંગેના પત્રોમાં જણાવ્યા મુજબ પેનલ્ટી ભરવામાં આવી છે.

12. આરજીની અંગેના પત્રોમાં જણાવ્યા મુજબ પેનલ્ટી ભરવામાં આવી છે, જેના અંગેના પત્રોમાં જણાવ્યા મુજબ પેનલ્ટી ભરવામાં આવી છે, જેના અંગેના પત્રોમાં જણાવ્યા મુજબ પેનલ્ટી ભરવામાં આવી છે.

12. The steps filed by computer operators of the system.

સહાયક,



વિજય વાઘ

સહાયક, GSTS,



જામનગર આગુલ (અપીલ)

for P.P.A.D.

To,  
Gujarat Industrial Development Corporation  
GIDC - Bhamburda,  
Opp. Post Office, Bhamburda  
Junagadh.

Copy to:

- 1) The Principal, Gujarat Industrial Development Corporation, Bhamburda Zone, Bhamburda for the file information.
- 2) The Controller, GST & Fiscal, Gujarat Industrial Development Corporation, Bhamburda for the file information.
- 3) The Joint Commissioner, GST & Central Excise, Bhamburda Commissionerate, Bhamburda for the file information.
- 4) Guard File.