

:Sananje: (अपीक) के कारायानसम् एक तैया कर्या (कर्या) उत्पार भूकाः । онглименайства стічмівчюм і байеватьрові для мінат вушью

ਵਿੱਚੀ ਪ੍ਰਸਾਰਤੀ ਹਨ ਦੀ ਅਕਤਾ / 2rd Polet, GS : Pakkati न्म कोम प्रित्न श्रीताः Race Course Ring Road.



<u>राज्यकेत (१५ km - ४०० ००)</u>

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প্ৰকাশকৰ প্ৰকাশ বাবৰ প্ৰকৃতি হৈ বিভাগৰ । তেওঁ চাত্ৰ ব্যৱস্থা কৰি । তেওঁ বুলি বিভাগৰ বিভাগৰ ।

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र केर कि कर 10% कर प्रकार का 1971 के समय जो प्राप्त करेंग्स भूग्य बहुत भूग्य कर तकार असेन्या नामार्थकार विकास स मान्य भ्रम्या नीचित्र हिस्सी क्या बहानम् भूग्य १००० का १००४ के १००४ के १००४ है и:

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्यानी कार विकास के मान अधि पालन करने के स्वतंत्र प्राप्त कार (अधि मिन के 1.00) में प्राप्त के प्राप्त के स्वतं भारती कार विकास के मान अधि पालन करने के स्वतंत्र प्राप्त के स्वतंत्र में से अपने के स्वतंत्र के स्वतंत्र के से अपने के से अपन अपने के से अ ırļ

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ें कि पर पहले के प्रतिकार के उनके का पान का उन्हें क्या का सीमायद को हात <mark>विशेष का श</mark>ाम के माहित है है के की कोई है कुमाय क्षेत्र के पान किया मिला का महिता के किया में उनके कर है जिसके के पान कर का आवश्य कर कर है अपने किया oregij. Upolinst appellutgia presiden in intervinstrucis terminis i festivacións au forde in intervinación de la proces Intrinsion for elle in forde i processor de la segui, un sepui politic de Concorasiones (Appellantes to ett attende for da matgionnes undombre 189 en ha Vinance (Al. 9 au 1940).

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ार्थने हुए क्रांट्रेस समाह क्रियान स्थापन असारा स्थापन में क्ष्मा आहे। बहु क्षेत्र का का क्ष्मा क्ष्मित क्षेत्र के के कि प्राप्त के कि कि का अंकर्त के बात के के के कि का तहर सारक्षा Sufficient के कि का बात कि सामकर्त क्ष्मां के साम कि का का का कि का का कि कि के कि का का का का का कि का का कि का साम कि का का का कि का कि का का का की की 1000 के का का का का का का कि को का का का कि का की का का 141

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रामित्रिक विश्वास एक प्रवेशिक (200) के एक विशेष के प्रवेशिक के स्थान के प्रवेशिक के स्थानिक के स्थानिक के सम्ब प्रवेशिक के प्रवेशिक (1) Contagnet approximation (1) Contagnet of the contagnet of the contagnet approximation (1) ıГ·

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ह्य आर्थीन प्रतिकार का भारत सम्बद्ध कर व भाषा शिका, के राज्य अधिकार अधिकार के अधिकारी विकास के अधिकार के अधिकार अस्त्र तो एक कार्य के प्रतिकार के प्रतिकार कार्य के स्वतिकार के अधिकार के अधिकार के अधिकार के अधिकार के स्वतिक अधिकार के स्वतिकार के अधिकार के प्रतिकार के अधिकार अधिकार के अधिकार के अधिकार के अधिकार के अधिकार अधिकार के 1-11

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Was transworld Terminals Private Limited Breard C55, Zone-I MPSEZ, Mundra (heromatic) referred to as appellant) flee present appeal against Order-In-Original No. 1/UC/2018-19 based 21.5.2019 (horeinalist referred to as finally need order) passed by the Joint Commissioner Centre, GST, Gandhidham (Kuton) (horeinalist referred to as the above out #glachnorsy*).

- The Erief tacks of the case are that Show Gauss Notice No. IV/45-418/8T/ADC/2015 idented 15.3 2017 was resulted in the appealant perhapsing service tax of Re. 42 97,052/4 on prerspondituri Income service by the appellant caring Hy 2011/42 to FY 2014-15 under Section 73(1) of the Finance Acti 1894 (horomatic referred to as the Act; along with interest times Section 75 and Section 75 of the Act and for imposition of pensites under Section 75, Section 77 and Section 75 of the Act The Inverse undicating autourly vice imprigned order confirmed are demand of service lax of Rs. 43.97,532/ along with interest and imposed pensity of Rs. 40,000/4 not reflure of appollant to furnish information to the decartment and assombled centrally of Rs. 42 97,552/4 under Section 76 of the Act.
- Being agg reved with the impugned order, appollant professor the emission appeal, where the on the following grounds:
- he appellant requitates transportation of empty and lader containers from 1: port to GCB and vice vesse and charged freight from their restories; that the transportation activity damed but by the sopellant gets covered under Goods. Transport Agency scryica; that in case of GTA service, liability to pay service tax is: on the person table to pay the fit gla; that in the present case, lab ity to pay. froight lies upon the consignor or consignee and not un appellant being the transpurier and therefore, appollant is not liable to say you op jex on GTA service. provided for transportation of empty and laden containers that the appellant specifically memions the value on which service tax is liable to be said by the service receiver after datining abotement and the amount of service texits be pay: in the involced raised towards bansportation of emoly containers: this me involces: misses by me appellant and copy of confirmation is that obtained from one of the bustomers. P.L. Mumbe: Private Limited levidencing the fact that service tisk insespect of freight income earned by the appollant is gold by the customers were submitted in reply to SCN, nowever, the lower about catting subnorty has ignored. the documentary evidence, that bemanding service tax on same income from twopersons would smount to double taxerion; that the sope, antirelied on decisions in the case of J.K. Bugar L.c. reported as 2016 (43) STR 282 (Til.- Al.,) and Rudhawk Mumbal) to say that Engineers 4vt lutd reported as 2015~(24)~S~H~515~(10)once the service tax is calc), it cannot be admanded from the mhat party that ∞ $^\circ$

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joint reeding of Section 66(2) by the Art, Notification No. 36/2004-ST dated \$1,42,2004, as amended jupto 30.5 2012; and Notification No. 55/2012-ST (w.e.f. 1.7.5-)12) and Rulo 2(1)(c) of Service Tax Rules, 16/34 dray designation between lebte to pay freigns is the person liable to pay service tax under reverse charge: that the appellant also relied on decisions in the case of Gurdachan Singh recorded as 2017 TiOL 1342 CESTAT ALL, IMSPL Ltd (répondullas 2008 TICL 2137 CESTAT-BANG). Angulast Private Limited reporter as 2013-itOL-785-CESTAT-ALM, in support minimization contention.

(ii) Prior to 1.7.70.12 service fox was by odicity on the services defined to be exable under Section 55(1.35) of the Act. There are, for the period from Acrit. 2011 to June 12012 it is most that the comend should be raised mornioning the specified taxable pategory and the lower adjudicating authority in 1.8 andings did not specify the category under which the disputed process shall get saved which indicates that the lower adjudicating authority failed to understand the nature of transactions undertaken by the appellant are has tailed to determine the category under which service tax is liable to be paid by the appellant. The department is upper obligation to prove that the appellant has parellant as peculiar the appellant relied on decisions in the case of Shupham Floothicals recoined as 2015 (40) STR 9034 (Trippell) a Timbed by the Hoofele Supreme Court lept ted as 2016 (42) STR 9034 (Trippell) a Timbed by the Hoofele Supreme Court lept ted as 2016 (42) STR 9034 (Trippell) a Timbed by the Hoofele Supreme Court lept ted as 2016 (42) STR 9034 (Trippell) a Timbed by the Hoofele Supreme Court lept ted as 2016 (42) STR 9034 (Trippell) a Timbed by the Hoofele Supreme Court lept ted as 2016 (42) STR 9034 (Trippell) a Timbed by the Hoofele Supreme Court lept ted as 2016 (42) STR 9034 (Trippell) and the court lept ted as 2016 (42) STR 9034 (Trippell) and the court lept ted as 2016 (42) STR 9034 (Trippell) and the court lept ted as 2016 (42) STR 9034 (Trippell) and the court lept ted as 2016 (42) STR 9034 (Trippell) and the court lept ted as 2016 (42) STR 9034 (Trippell) and the court lept ted as 2016 (42) STR 9034 (Trippell) and the court lept ted as 2016 (42) STR 9034 (Trippell) and the court lept ted as 2016 (42) STR 9034 (Trippell) and the court lept ted as 2016 (42) STR 9034 (Trippell) and the court lept ted as 2016 (42) STR 9034 (Trippell) and ted as 2016 (42) STR 9034 (42) STR 9034 (42) STR

Brindsvan Beverages PM, Ltd. reported as 2007 (213) FLT 487 (SC) to say shat the languages order confirmed perhand of service tax without prescriping the

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- Section 87 of the Act for the purpose of levying service text on freight and expect cargo handling income earned by the appetent. The appellant submitted that valuation provisions cannot be invoked in a case where service itself is not taxable in the hands of the appellant. The impagnious order has simply binked up the amounte from the thandval etatements of the appellant and continued service tax on the transparrency income without providing reasonable just fibration as to very such provide is taxable in the first place. The freight jaconie is not taxable as the reverse charge mechanism provided under Service Tax Roles, which mansfer the nous to pay service tax is respect of such income in the recipient of service application provided and
- (iv) The impropried order, at Para 25 & Para 25 that held that the appellant has not issued consignment notes and hence, not fulfilled mandatory requirement so

the cargo handing income in relation to export cargo is expluded from the

definition of speable service thus question of incoking valuation provisions does

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as to plansify the transportation service provided by the sope ant under the category of CTA service. The findings of the lower abjudicating authority were not part of the SCN issued to the appollant. The sepalant submitted that audit officers. were satisfied with the invoices and other related documents for shep to them by the appellant and therefore, findings of not-lessiance of congignment date is baseless and uncalled for The impugned order at Para 28.3 and Para 28.4 of the impugned cross referred statutory provisions and CREC Circular and findings were $\,$ recorded, which were not part of the SCN. Hence, the appellant submitted that the lower adjudicating subnorby has traversed beyond the SCN. The appellant submitted that SCN is the foundating of any rage and the adjudication bas in bedone within the four comers of the SCN and confirmation of demand on a ground. which is different from the ground proposed in SCN is not comissible. The appellant relied on decisions in the case of slove Engineering India Limited. reported as 2008 (201) EUR 510 (3C), XTR International Pvt., td. reported as 2013 (299) ELT 271 (1rt. - Dec), Deepak Ferlilders & Peuro Corporation ald. reported as 2009 (243) ELT 408 (Tr. Mumeai).

 $\Omega_{\rm c}^{\rm A}$ The impugned order has been passed damancing service tax or fransponation income earned by the appellant as ascertained in the SCN. The ${\sf SCN}$ has simply picked up the amounts from the firanseonation charges, browns as reflected under the nead libate of services — container freight station in the Frofit & Loss account. The appellant submitted that the income recorded under the head 'Transpurission charges' induced the amount exmed traverds hand; ng of excontitation. The said details were made invalidate by them in reply to SCN and even then the lower adjudicating authority has confirmed the demand of service. tax on export cargo handling income as that scurtation income. The export cargo handling income is obtaine the scope of hazeble service for the period upto-20.6.2012, and w.e.f. 1.7.2012 (the appellant has collected and baid servine tax no the same. On a combined reading of Section 95(10b) of the Act and Section SS(22) of the Δnt it can be understood that the dargo handling service in relation. to export cargo was cut of the defineion of cargo handling service and thereby nutof the ambit of taxable service, meaning filteracy, service are cannot be review on cargo handing aerwice rendered in relation to export dargo up to $30\,0.2012$. That appellant relied un 2000 Circulas No. 3.11/1/2002 TRU dated 1.8.2002 sho opgising of Karsateka High Coort in the case of Konkan Marine Agencies reported as 2,509 (15) STR 7 (Kart) in support of their confermon and submitted that the appellant is not libela to pay service as on Ps. 1.79,68 507)- pertaining to derigohanding servine conducted in relation to export cargo for the period undet, odnejderwijan.

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angle$. The decaybrient has resulted two SGNs for the same period April. 2511- $m{\Theta}_{N}$

March 2013 on different grounds. The SQN distord 16.3.2017 issued by the Assistant Commissioner has the start the freignt and dange handling income as toxable and demanded service was used like owner hand, snother SQN defect 18.3.2017 issued by the commissioner has treated the freight and range handling income as exempted income and demanded reversal of certait credit of inputs and input services under hald 6(3) or Central Capability Rules. 2204. The department cannot cum both the sales of the same pandle and cannot demand service has on the same income by halding like different positions and findings of this lower as utilizing authority at their 21 of the supugned order is not correct, legal and proper

- With The SUN was Issued on 15.3 2017 for mic period April 2011 to March, 2013 that the SCN has to be reded within 5 years from the celevant date ite. date of filting of 5.45 return, eye: 15 the case of filtud, collectors suppression of feels off; that the ST-3 return for the period April, 2011 to September, 2011 was 1986 on 17 (2,2011 and the less date to issue SCN for the said period expired on 18.12 2013 inhereford, SCN issued on 18.0 2017 is availed and in violation of the law, that the spipshar, produced body of ST-2 return for the period April, 2011 to September, 2011 is the Apoda. Mosta, and submitted that the lower adjuctioning authority has provided inconnect this age at Para 51.2 of the impugned order that ST-3 return was filed in 23.6,2012; that something is service tax for the period April, 2011 to September, 5011 recast to be selected as the otherwise tax for the period April, 2011 to September, 5011 recast to be selected as the otherwise tax for the period April.
- (aii) . The appellant has ferrored because the entire investigation and at the relevant occuments as and whomigallod for observable submitted to the appartment. Audit of the reports of the apparanches pean conducted overly year. and all the information has been known to the bepaidment and no observation has been its sed by the augit officers from the period 2008-09 to 2010, 14 library on, the construction and allege suppression of facts and intent to exact payment of service on the part of the appollant informalitying facts and all the details were always available with the department, the appollant rolled on decisions in the case of Chandots Travels reported as 2015 (52) STR 752 (15. - Dec). Web-Impression (f) (f) Ltd, recorded as 2014 (24) STR 492 (Fig. $_2$ Kuiksta). Sab indist Чит, 1 Milliresonabel as 2010 (19) STR 92 (та. – Sang.) and Hyundar Unitest. Electrosii (rensmissione litai reconced as 2005 (187) ELT 312 (1% – Mumbal). wherein it has been held that suppression can be alleged only when the documents which indicate the guilty mine are not before the decarate ital objects. Hence, the demand of service can containing to the period from April, 2011 to March, 2015 is carred by limitation of time.
- (a) . The lower adjugical regardinarity has mixed on the decision in the case of

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Karur Vysya Bank reported as 2017 (6) OSTL 436 (Tri. | Chemna) whorein it has been help that into mation required by the law to be practised to revenue by assessee, if not disclosed then such non-disclosure is attributable to intention of assessee, if not disclosed then such non-disclosure is attributable to intention of assessee that amounts to suppression. The lower adjudicating suthouty also reflect on decision in the case of Chemnai Port Trust reported as 2017 (5) GSTL 664 (Tri. - Chemnai) whemin facts of the case were that the assessee has not disclosed technical transiting charged earned by the assessee from railways in the service tax returns thereby leading to invocation of provisions regarding suppression of facts with intention exact payment of service tax against the assessee. Soft these cases relied upon in the implyined circle are consciency opposite to no present case since, the decarament has conducted audit of records of the appellant every year and the department was aware of the nature of business solicity conducted by the appellant and the audit reports were issued without any such observations.

- (XI Notwithstanding the above submissions, the appellant submitted that even if service tax is payrible, the orimitax bond? should be granted to them show the consideration received by the appellant should be treated as inclusive of as vice tax payable as per Section 57(2) of the April The appellant relied on decisions in the past of Maruti Judhvag Limited reported as 2002 (141) ELLI 3 (SC), Shakti Millura reported as 2008 (12) STR 710 (Tri Anni), and Advantage Maria Consultant reported as 2009 (14) STR 740 (SC)
- (x) The service tex is not payable, interest under Section At of the Act cannot be recovered and penalty cannot be incused under Section 78 of the Act. The appellant railed on decisions in the case of Jain Kalar Samaj reported as 2015 (36) STR 995 (Tri 9/pmbni) and Sundaram Textiles Lib reported as 2014 (36) STR 30 (Med.) in this regard.
- (xi) The existence of mensives cannot be established and therefore, no certally under Section 78 of the Activative imposed. The appealant relied on cadalon of the Hon'ble Supreme Court in the case of Hinduster Stack recondition (978-); (1159) to say that for factors to carry out the stack by obligation was the result of quasilions has proceedings and that resnalty would not one parily by imposed unloss the appearant either soled beliberately in debands of law or was guilty of curduat conturnations or distincts; or acted unconscious it shepare of their obligations.
- d. Persons pearing in the metter was abonded by S/Shri Darshan Ranavat, Chartered Accountant and Umost Pandya Manager (Finance), who relters with the grounds of apoda and submitted that the activity of range handling in respect of export cargo has been excluded from the definition indiservice tax is payable as a explained in CRFC Chouse No. 8-11/10/06/2-TRU dated 18.2002, that

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services of transportation of empty containers from peat to CTS and vice-worse are CTA only and lifence, not payable by short that domaind for the period from April, 2011 to September, 2011 to time paties being beyond 5 years because SCN was issued on 15.0.2017 and service tax setum for the period filled on 17.12.2011. Shall this is 2nd SCN for some period for issued by the Assistant Commissioner. Service Tax Division. Gendhisher.

FINDINGS:

- have calcially gone through the taxts of the case, impagned order grounds of appeal and the authors one made during personal hearing. I find that the appellant has deposited Rs. 0.29,8174 equivalent to 7,5% at service tax confirmed vide impagned order and tous the appellant has complied with the requirement of Section 36F(j) of the Central Excise Act. 1944, as made applicable in service has maties vide Section (3 of the Act. Therefore, I proceed to be due the sopeal. The listue to be decided in the present base is as no whether confirmation of domand of service tax on the value of page handing as vice grovised by the appellant in returbation to exponitions also are ply containers is correct or not
- At the great I find that the appellant has contended that multiple SCAs. 3 have been leaded - one demanding service tax on transportation income earned. by the appellant and aricher for reversal of central credit under Rule 673; of CDR : 2004, considering transportation, named and correctionals as we detail exempted: services) I also line that the imprigned SON dates 19,3,2017 issued by the Assistant Commissioner for the period from 2011/12 to 2017-15 demanding. service tax on transponstron income and export rargo banding income whereas: animal SCN issued to the appellant of same date i.e. 15.3.2017 by the Joint. Commissioner comended inversal of central credit evailed on common input. sarviges considering managerialism regume and export sergo harding income as: exampled services. Hence if find real the stand of the depsytment sawss not blear. id griedtest staswat trallages off yt becase emoort ett reblerud at renllerw expand sarge harroling and lowerds transportation of empty containers is liable to service usalor not and hence, I find that this argument of the appoilant is correct to !his exter...
- I find that the impligated nider confirmed demand of service lax on income mentioned under the need transportation charges income in the financial records sinhe appears, during FY 2015-12 to FY 2014-16 considering the ordinal amount to be of transportation settlettes of the appollant. The appollant has submitted that out of total Income of Rs. 4.16,22,6,147 mentioned in their linearise records as

 $\phi_{a_{i_1}, a_{i_2}, a_{i_3}, a_{i_4}, a_{i_4}}^{(i_4)}$. Frame No. 0 of Ω

transportation income. Rs. 1,79,53,307/- parts ned to income earned towards rendering of cargo handling service in idiation to the product rargo and Rs. 2,36,39,908/- perfected to income earned towards transportation of empty containers. The separant has contented that activity of excert cargo handling was but of purview of deficition of 'Cargo Handling Service' under Section 35 (29) of the Act and was not a texable service. I would like to reproduce definition of Cargo Handling Service' as provided under Section 95(33) of the Act, which reads as under -

- (23) Range handling service" means loading, usuading, packing or appacking of darge and insuldes —
- (a) cargo handling services provided for fielght in special containers or for non-containerseed freight services provided by a container freight terminal or any rithor freight terminal for all modes of transport, and dergo hand; ig services incidental to freight; and
- (b)— sorvice of packing together with transportation of cargo or goods, with privillhout one or more of other services like hading, unbacking, unpacking,

<u>but doss not include, h</u>andling of expo;; cargo or passengen paggage or mere transportation of goods

(Emphasis supplied)

- It you dibe seen from the definition of 'Cargo Handling Service las provided under Section 65(25) of the Act that hand no of executioargo is excluded from the definition of 'Cargo Handling Service' which makes I deal that the legislation lies Kepit handling of except cargo out of quisties, of service tax net and thus, the activity of framing bij export darge is non-revable service and therefore, service, extended at comunics on income softenings to expert sarge haps jug income for i and pariod luste 30 0.2012. I further find that w.e.h. 1.7.2012 the disselfication of the sarvices has been done away with and oil the services except thrist specified in negative, ist of services are liable to service text in terms of Section 653 of the Act. maalted wielt. 1.7.2012 and therefore, service tax is payable on carbo banding service in relation to export cargo whelf $\gamma < 2012$. However, t find that the appe ant has contended that they have storied daying service tox on cargohanding provide in relation to export cargo will $t_{\rm c} 1.2312$ and therefore, no service, as can again be demanded on the said sraw occover for the period from . 1.7.2012 and privards. Hence it set aside the impugney order pool ming benand. of service tax on export bargo handing income.
- 5. If also find this the impugnes order has confirmed demand of service tax on full value of transportation mooms. The appearst contended that the said income was earned by linen towards transportation of empty contended that the said income and showers demolosed by the appeals of the rous offsets to whom invaces were raised for recovery of freight changes and the invaces no cating that service tax fieldlifty is on the consignor consigned as the case may be. The dapt and only freight held that the appeals of an income on a promotion to the entropy of the held that the appeals of an income on a grid montionles and therefore earlies of the held that the appeals of an income on a grid montionles and therefore earlies of

transport of empty containers cannot be well-side out as G. A service whereas, the coperland has excited that anythe text liability along the consignor or entaigned, as the case may be select Notification No. 06/03/14 ST dated 51.12.2004, as amended and Notification No. 60/2012-St. dated 20.8 2012, and Rule 2010/d) of Service Tax Rules, 1904 and hance, service tax in respect to GTA service to select the recipient of service upder its expense orange. I would like to examine definition of Goods Transport Agenty' as provided under Section 6.85(50h) of the Act and Rule 48 of Service Tax Rules 1994, will be resident.

(SGb) "goods transport spency invents any pomon way provided nursing in relation to mereport of 90,000 by 10a0 and 1880-88 consignition note, by whatever sente collection.

RULE 45. Issue of consignment note — Any poose transport agency which smylods service is relation to bransport of guide by search a goods carriage shall seem a consignment note to the reopent of Service:

Provided that where any taxable service in relation to transport of goods by read in a goods carriage is where complete under section 90 of the Act, the goods transport agency shall not be required to issue the consignment note.

Explanance – For the purposes of this sole and the second provise to the 4%. "consignment note" means a tiput bent, issued by a goods transport agency against the rescript of goods for the purpose of transport of goods by road to a goods cardage, which is serially numbered, and contains the names of the consignor and consigned, registration number of the goods cardage in which the goods are transported, details of the goods transported, details of the place of origin and destination, person liable for paying service tax whether consignor, consignes or the goods transport agency.

(Emphasis supplied).

8.1. It indictationly person who provides service is relation to transport of golds by road and issues consignment able, by who ever more content is Goods Transport Agency and the consignment note is a document select by Goods transport Agency which is serially purphered and contains name of the consigner and consigned regionalism number of the goods can age identify of goods transported details of place of one in and details of cerson table for paving service tax in the place of case, this the transportation has transported empty dentainers and tasued invoices as per explanation to Rule 4B of Service Tax. Rules, 1994, containing all lineae details and therefore, the services of

Page No. 10 of the

Capaportal on of empty containers is nothing but a OTA service. I further find that Rule 2(1)(d) of Service Tax Rules, 1984 provides that in relation to service provided by GTA, parson table to pay freight a a person liable for payment of service tax, which recess as under-

(d)	"person habl <u>e for paying sorving law"</u>
6)	,
<i>(4)</i>	

- (B) in relation to service <u>provided or squeed to be convided by a another transport expensy in respect of transportation of goods by read, where the pursus table to pay freight is.</u>
- Any factory regimence units or governed by the Factories.
 Act, 1948 (63 of 1948).
- $H^{\prime\prime\prime}_{0}=m_{Y}$ society registered under the Societies registration Am_{e} 1886 (21 of 1986) or under any other is a former time being in force in any part of India,
- $m{(0)} = my$ on-operative society established by or under any law;
- (IV) any deuter of excisable goods, who is vegistared under the Central Excise Aut. 1944 (1 of 1944) or five roles made themorrhey
- (V) any occit corografie established, by on this example v for
- (VI) any padosiship firm whetene registemo de not under any law. Industrigasisaciation of asserts:

any person who pays or i<u>s liable to pay fromhi rether himself</u> or through his agent for the transportation of <u>south</u> pods by p<u>ed y</u>t a goods canteger

Provided first when such province is focularly in a non-levable tegritory. Indiprovides of such enroller shall be liable to pay service text.

(Emphasis supplied)

tage $6\Delta^{-1}/4742^{\circ}$:

pacificant of the service even prior is 1.0 2012 and elective 1.7 2012. Therefore, there that no pervice for panish the superior is independent of transportation income recorded by the superior of frontinancial recorded Reside I set aside the inaughed especiation of Service lax on value of C. A service.

- 9. In year of above I find that her ensire Serrisod of service tes on the value of expert daigs candling and value of STA now us is not susualisable. Since the demand of service too is not isolable, reset as the impugned offer for recovery of interest under Section 79 of the Art and populate represed on the appellant under Section 74 and Section 79 of the 4xi.
- 10° , a view of above in set, as denote strange goes larger and allow the present spaces .
- १९. अप्रैलकर्ता रहारा दर्ज की बाहे अधील ५३ कि दान अवसेक्ट नगेके से किया जाता है।
- 11 The above filed by the appealables a speaker off in spowerforms.

्रेड्डिट (कुग्राट संतीष) १ कुग्राट संतीष) १ कुग्राट संगीर १५ क्षेत्र (अगीरक) सम्बद्धाः सम्बद्धाः १८ १५ क्

By Speed Post

M/a. i ranawado Torminala Privatti (iárital) Rharal CTS, Zorie 1. MRSEZ, Mundia

मोणक ११ ए उन्हर्न विधिननका प्राहरोत जिल्लिकित. भारत की राम एक , ज़ंकि-१, ७+४°शन‡होड, सेंदेस

प्रति:

- (१) प्रधान भुक्त आयुक्ता, काईम्य वस्त् व सीवा लय एवं केन्द्रीय स्टम्बद शुक्क, अहराजायात और अहराजायात्र की सामकाश हेतु ।
- (2) आयुवात, तेलदीस वस्तु व लेखा सन्दर्भ केन्द्रीय उत्पन्त शुक्रम्य, गाँधीधारा को आयश्याक वनसेन ही हेलू।
- (3) तहारक अग्रुक्त, बेन्द्रीन कस्तु ४ ८४१ वर ५० वे । हैब्राइक्क स्टूब्स स्टूब्स स्टूब्स के साराध्यक कार्यवानी मेसु १ - १ - १००० हुए १ क्या १९५५
- ्रभ) साह फ़रूब