

्यातृक्य (अवी∉ट) का कारोलच्, केस्सीय रसस एवं स्था तम और अवाद गुण्याः HER CHI IXXXX AINSCUMER (ARREALS) CENTRAL CST AL SUISL.



ವರ್ಷಕ ನಗ್ಗ ಮೇಳು ಜಿ.ಚಳಗಳಿ ತಿ* (ಅಗ್ಗಳಿ) Blosto, रमा को के किए केंद्र, 🕝 force Con so lang Road.

 $\underbrace{8164452 + 12 - 900 - 300 \cdot 971}_{}$

956 bas No. 1737 - 247 066 744 HJZ Presi песеррежени оперугоський

र्वतिकाली समा हुः मी._दूरावः .-

अवस्य १५४६० केंग्राट

арреа и пистал Vaji ir i Xalika Ayrasi N

 $\frac{\mathrm{d} s}{\mathrm{d} t} \cdot \frac{\mathrm{d} t}{\mathrm{d} t} s + 2$ of (0.35)

भंजाक:

Hale 06.53.2017

भागित अर्थना संख्या (Proensin Appen No.):

. ज्ञास का दिवस (Linda on Century

18.06 2015

जारी पर्ने च हार्नेत ∶ Ngga of Isane.

26,00.2015

Protes by Shift V. A. Vesave, Commissioner, COSI is Control Begins, Kutch/Genthidham,

अभिन्नुत्रभा अंदर्भ केर १८४ के.५ पु. १८५ वर्षा (८२ का १८ १४.५८) का उपा को बोर्ड मेंकिस उरक्षा है। ्क भारत एक गाँउ कि के एक भारत भारत के केबुतारन हैं। जो को का नह में जा पुरुष, केब्रोन कहा एनं सन् कर एनं रमहीर उन्हेंद्र सुन्तर, जन्म (भागभाना किन्न अभीनेका अध्यानी भाग १५ कंद्रान उन्हें रुख्य अधिकार १९१५ के जान देश में आजात करों की बाद अमीतों के उन्दर्भ में आदेश जादिन करने के उद्देश की अनेवा नार्देकके का रम के जिब्रुक्त किया गया है,

Ly symptomics to Educate Modified Lion No. 200200.7500.75 "IT", detail 17. (ed. 7 year). with Disartic Owner No. 0, 2901; 90 days 10,11,9017, Strill R. A. Vinsess, Commission, 14,5017, Strill Research Codesplanting and him been appointed as Appelling Authority in The purpose of pasking orders in sespent in appeals little moder Section 35 of Central Lucian. Add, 1994 on the out \$5 of the internal Act | 204

4

टान्न आनुस्तर संसुक्त स्थानस्य अन्य पर है । इस कि सामाना है उद्देश सम्मान स्थान है इस कर स्थानस्य है स्थानस्य है ने विकास है कि में कि स्थानस्था के अपनी स्थान के दिन से स्थानस्थ है के स्थानस्थ है के स्थानस्थ है स्थानस्थ Aristing orth of Coord metalistics (COO case of be excitionally being the service of the Commissioner Carolina Sector (Coordinate) Relation (Coordinate)

आणिकारत के अर्थनिको पर निर्मार के (Marie & Auliana) ये desippellasta & Yasqia dan 🔗 M/A Called Construction Co. Caterl wraph Opp : Diageshwar Temple, M.G. Road. Portraindar-360 575

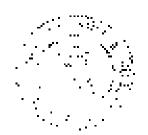
रस अन्येकद्रभावेश्वर को आर्थित करके रूपिका कि उस्ते विभाग हारोग्य से जगरुकत **मा**िकारों । जारिकस्मा के सम्मान er har onch Goldstein (). I Ang meropa pagnissed ny halo Cirder La Appeal Low Me dia appeal to the appropriate company in India sala-indress.

ਨੀਅਤੇ ਨੂੰ ਅੱਖ ਕੇਂ-ਇੱਕ ਫੁਲਾਈ ਪ੍ਰਸ਼ਾਰ ਨਾਰ ਲੈ ਹੋਪ੍ਰਸ਼ਾਲ ਲੈ ਇੱਕੀਆਂ ਸੰਗਰਮਾਨ ਨੇ ਸ਼ਾਲੇ ਆਉਂਦਾ, ਨਸ਼ਾਨਿਸ਼ ਹਨਨਾਨ ਨੂੰ ਜਾਂ ਆਫ਼ੀਡੀਫੈਂਡਸ (1944) ਕੰਨ ਕਾਰ (1951) ਨੇ ਭਰਗਨੇਤ ਨਾਲ ਸੰਗਰਮਾਨ ਪਿੰਜੀਬਰ (1964) ਨੀ ਸ਼ਾਬਰ 88 ਨੇ ਨਸ਼ਾਨੀਤ ਲੈ ਕਿ ਉੱਥੇ ਸ਼ਾਹਰ ਕੰਪ ਆ ਲੋਕੜੀ ਨੂੰ ਨਾ ਨੇ ਕਰਕੀ to Contains Ecologic & Relative Thomppoliste Unit object Geotop ਕਿ ਪੰਜਾਬੀ (1964) (1944) ਨੂੰ University Profession (1964) ਜਿਸ (1964) ਨਿਲ੍ਹੇ ਕਿ ਕ੍ਰਿਪਟ ਸ਼ਾਹਰ ਵਿੱਚ ਹਨ। TiE.

इस्पेन्ट्रा क्रांत्रिक है से विभिन्न के हैं। इसके देव स्टब्क्ट क्रांक्ट्रीय उत्पटन दुक्त एवं स्थापन अमेरिकेट ना क्रिक्टिक में विभिन्न परंत्र क्रिकेट क्षेत्री से 2, 2 हैं। के दिस्त पहें एकमा का के किया खाईक हैं The operation that is the formal transfer of the section of the sum of the sum of the ESC States at the ESC States are the sum of 삔

. कराज्य क्रिकेट के कि के कार का अभीका के उन्हांक भर क्षके वर्णात खेला कुछ केंद्रीय अभिवादिक, एकं क्षेत्रक, अभिनेत्र प्रणादाक्षणमा कि शिक्षक की भारत अभीक भारता, , दक्षित के तल, कुछ ला कबर असावी ् इस्ताद्धवाद के कुछ कर की जाती नाइँग क

To the electropossition of our domainstonaut's Zureup Top Addellots Unberger (2.15, 201) or Tof King, Estimated Sections, America Americanists with him case of discuss Africa than he generoon in persent business.



प्रमहित्य क्रम्माधिकतुत का शाक्ष पर्वत पात कराव के विशेष केन्द्रीय क्ष्मात शुन्य (सा.स्) विद्यानमी अपेटी, से पिता है के कराव निर्माहित क्षिण के रिवार देव कराव प्रमाण में स्था किया क्षमा धरिए । इसमें है बार का समझे करा, के साम अपकार की अपकार के स्था कर कुछता 50 मां अपना के अपित है से अपने 100% अपने की अपित है से अपेटी 100% अपने की अपित है से अपने 100% अपने की समझ की साम अपने की सिर्माह की अपने अपने की सिर्माह की स

Щŀ

The appear moder with service of the Science Walls for decimal Act (1944), so the Appropriate Stophald Shabilet Supplies the Society of the Supplies to the Court of the Supplies the society of the Supplies to the Supplies the

िया अभिनियम, 1904 के कार्य कर थी २०१४(तर (2. एक 15.5) के सतरक वर्ग के कर्क स्थीत, से कर्क विकास की 1946 के भित्रम १९०९ में १८४० के महार विकीश करा था। यस की मार्टिस एक एका प्राप्त ਸ਼ਹਾਰ ਹੈ। ਜਾਣ ਦੇ ਜਾਣ

The model under additional (2) and (20) of the sending 30 the Finance Act (10) is shall to find in ST.7 at preparable (13) and (20) of the St.7 at the Finance Act (10) is shall to the first sending the matter (10) and the first sending the first

सीता शतक, बन्होंग प्राप्त धारक एवं सवादि अमेरिय प्रोधीयमा (हेर्निय, दे पार्ट अगली में भरम) २ केस्पीय कार के हैं के अभिनित्र में 1944 में पास 1995 के जाता है। ये की लिए में किया में 1997 की आहे हैं। के अन्तित सित्र बन पर भी किया की बाद है, उस जाति के बनि क्योंने के पित्र में अने के बन्दे कर कर कर उसर कानक्रमका राज्य साम के 10 प्रीतिशत (1924) प्रश्न साम एवं मुस्तित विकारण है, दा पुर्वासी असे स्वतित (1945) विकारित है, क्या पुराया किया प्रश्न सम्बद्धिक के अधिक के विजीत साम कि साम कार्य अमेरित एक सीर्य हमा গ্ৰাহাড্ৰাং গ্ৰামিক **লা**ল

दर हैन। यह दू सारण एक ऐंदाधन के भारतीय भारत किए तार शुक्ता में किएना असिन हैं। भारतीय है जिस्सी असिन हैं।

- 1...1

कार्जियों है। समय दिवस्त्रीय ३५%म अभी ५६ अभीत्र भी है जु सुने हुने हैं।

squares is each substant \$2000 \$ 可以数字的形式 有可见有限有限有限 for the energy in the first to be the first interpretable of the Court and Social Ac-19 is which a man optimize to be seen that makes seen as \$200 the Prince of the Total on the Administration of the first interpretable of the Total of the substant and \$200 of the day demanded where the court is an appearance of Courte, a penalty where penalty shows the dispute, provided the court of pretably only the very of the substant of calling \$100.00 Courted.

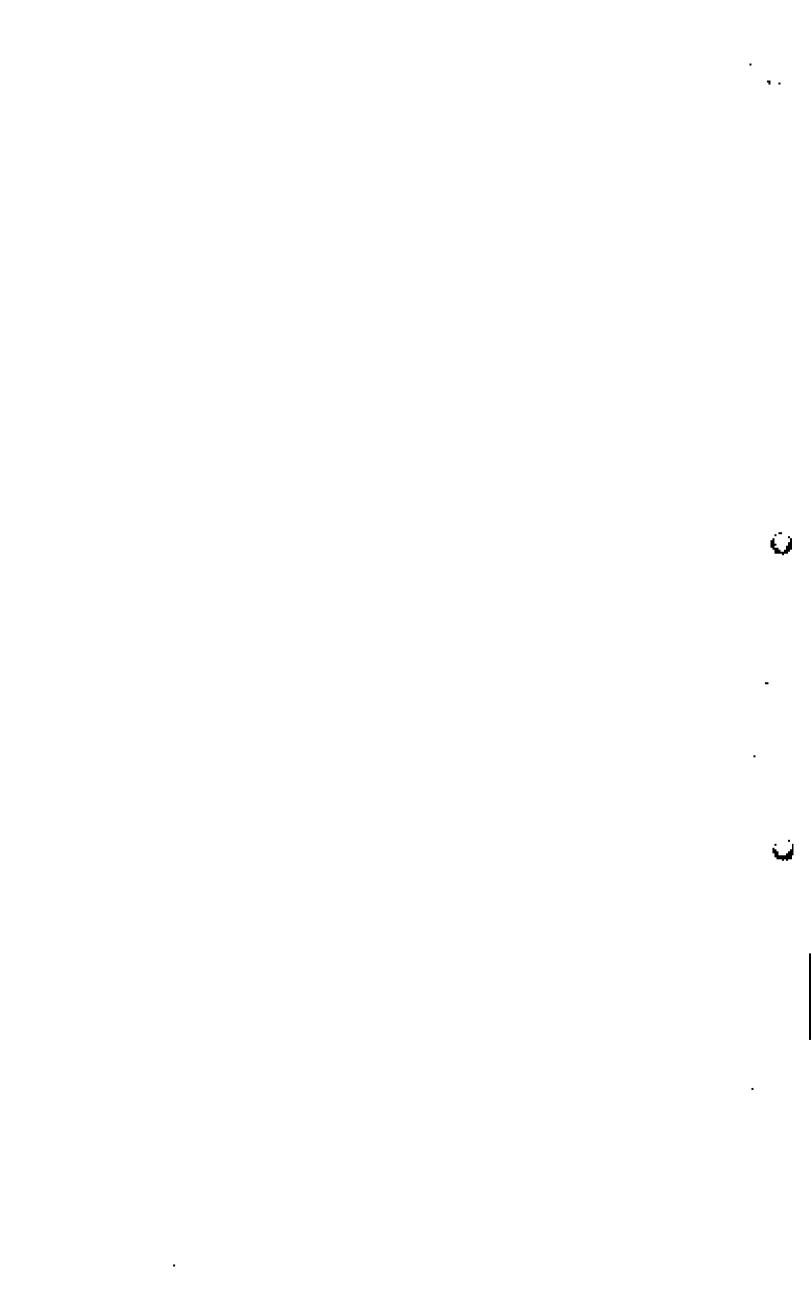
property in the second second second control of the second second

- 0.) টাংল প্রথম লা মুক্তালে এইকন ;
 Revision application হয় উত্থেপন্দেশ কৰিবলৈ কৰিবলৈ কৰা কৰিবলৈ ক
- त है साल के किसा मुक्तिक के भान है है जो नाक कर दिया कि किसे करमाने में अग्नर पूर्ण के पारण्यान के और के दिया है। जो के किसे दिया के पारण्या के दिया है। उसे पूर्ण के पारण्या के सिका के दिया के पारण्या के सिका के किसे के पार्ट्य के भा कि उसे के पार्ट्य के पार्ट्य के भा कि उसे के पार्ट्य के भा कि उसे के पार्ट्य के पार्
- end है कि कर किया है है है है है कि कि कि कहा है भार के दिखेगोंग है उच्चार करने साल कर की शह ने पहले के पाद दुक्क के क्या (किया) में सामान मान के मान के बाद के लिया है है । और सा दिखेश की की कि कि कि नहीं है । Total claretime of data of excise on an entert in a recommendation of one consistent matter at most on the management of the goods which are disperted to consistent to property of the product which are disperted to consistent to property of the product which are disperted to consistent to produce to the product of the
- uiii) । यह सम्बद्ध राय्य प्रतासन्त विचा क्या बाह्य से बहुद्ध आहा के प्रतास के प्राप्त निर्देश किया कहा है । है Lucasonal gentles gibbs to be substance to be substanced in the tank without provinced of deciving
- াত নামীৰিক জ্যোত্ত কৰিবলৈ সুক্তা না পুনৱান কি নি । না চাৰ্ট নি নি চুন এটি নিমা আ গুলাই নিটা । মাংসাটো ই চুনা সামা প্ৰতিষ্ঠা কি পুনি কিই সুক্তা কো প্ৰাকৃত পুনীকা, মাংসাটো নিন্ধ কৰিবলৈ কি এই পিন্ধ নিন্ধ কৰি 1998 কি পাল 1999 के হুলায় নি লোক নি । নিজ লোক জ্যোত্ত হিটা কৰাৰ ভাৱ কা কাট্য কিছে কে চি টো Credit of me diato allocated to the militaria covering properties of covering for me an emphasis under the provisions of the second root to second there under with most or passed by the Commissioner (Appends) on to the jobs date appointed under Sec. 1991 of the Finance cloth Act 1998.
- (-6) নাইটোর উপ্তিপ্ত ইন নাম বিজ্ঞানিতির জীলনিত্ব প্রক্রালে প্রক্রালে প্রক্রালের আছেল।

 ক্রিক্তির উপ্তিপ্ত ইন কর্মালের ইন্দ্রিক জিলালিতির প্রক্রালের প্রক্রালের ক্রিক্তি আছেল।

 ক্রিক্তির ইন্দ্রের ইন্দ্রের ইন্দ্রের ইন্দ্রের ইন্দ্রের ইন্দ্রের ইন্দ্রের ইন্দ্রের ইন্দ্রির আছি

 The designal condition of Sacto Section of Factors of the product weather the more than imposed in his public Sactor of Law and Factors of white the product weather is more than largest fine on.
- (1) বিধিনা পাইং মানি মুল লগতে জন্ম হা দিয়া নি এইন লগত ইন্দাৰ কাইছ শক্ষা বা ইন্দান এইবজ্জ এন হা নি বা প্ৰাটিটালৈ কালিছিল কালিছিল। বা নি বা প্ৰাটিটালৈ কালিছিল নি বা নি বা প্ৰাটিটালৈ কালিছিল নি বা নি বা প্ৰাটিটালৈ কালিছিল। বা নি বা প্ৰাটিটালৈ কালিছিল নি বা প্ৰাটিটালৈ কালিছিল। বা নি বা প্ৰাটিটালৈ কালিছিল কালেছিল কালেছিল। বা নি বা প্ৰাটিটালৈ কালেছিল কালেছিল কালেছিল। বা প্ৰাটিটালৈ কালেছিল কালেছিল কালেছিল। বা প্ৰাটিটালৈ কালেছিল কালেছিল কালেছিল কালেছিল। বা প্ৰাটিটালৈ কালেছিল কালেছিল কালেছিল। বা প্ৰাটিটালৈ কালেছিল কালেছিল কালেছিল। বা প্ৰাটিটালৈ কালেছিল কালেছিল। বা প্ৰাটিটালি কালেছিল। বা প্ৰটিটালি কালেছিল। বা প্ৰাটিটালি কালেছিল। বা প্ৰটিটালি কালেছিল। বা প্ৰাটিটালি কালেছিল। বা প্ৰাট
- 1) প্রার্থিপাল ভাগনার প্রথম ঐপিনিয়াল, 1975 বি প্রার্থী । ইং প্রার্থি পূব । এই । স্থানাল লাগি ধরি । বিশ্ব করি বিশ্ব করি ধরি । বিশ্ব করি । বিশ্ব ক
- (E) হালা থাকা, বিভাগে সামার বলং জে এই এই কং আঁচিং দাং (শিক্ষাত (কাঠে নিটা) হিন্দাহন্ত (1982) ছবিন প্রধানের এই জিলাখার জীক্ষ্মী এই এই এই এই ক্ষমী কাঁচিক জা কালা এপাছি । বিভাগ ভালা হৈ এ বি unificates also indiget to the roles covering these sum of the collection actions of black in the language, excise and Service absolute I. . Also in Proceeding Public, 1982.
- (C) हता. এটিনাৰ সাহিত্যৰ কৰিছে কৰে বিজ্ঞানিক বিজ্ঞানিক বিজ্ঞানিক বিজ্ঞানিক সাহিত্যৰ কৰি ভবিত্যৰ সাহিত্যৰ কৰিছে প্ৰায় কৰি বিজ্ঞানক ব্যৱস্থান কৰে বিজ্ঞানিক স্থানিক কৰিছে বিজ্ঞানিক বিজ্ঞ



:: ORDER -IN -APPEAL ::

1.0. BRIEF FACTS AND GROUNDS OF APPEAL:

- The subject appeal has been preferred by M/s. Satisf Construction Co., Gatisf Krupa, Opp. Bhaveshwar (cropte, M, G. Road, Pernaphar 36057) (herefreiter referred to as "the Appellant") against the Order in Original No. 91/AC/STAX/DIV/2018-17, dtd 08/03/2/87 (herefreiter paterna) to as "the Impugued order") passed by the Assistant Contraissioner (AC). Service Tax Division Bhavhagar theratraffer referred to as "the Adjudicating authority"). The Appellant are engaged in providing taxable services of categories (Commerced & Industrial Construction", "Works Contract service" ext. and they are registered with service tax-vide Registration No. AABTG80/SCSD001.
- Intelligence was gainered to the effect that the Appellant were providing "Works contract service" as defined under the aratwhile 60(105)(zzzar of the Finance Act, 1994 (hereinafter referred to as 16e Act) and Section 608(44) of the Act during the period from 2011 12 to 2015 16. Further, it was revealed that even after witnerswell of exemption in the to evaluate to "Commercial and Industrial Construction service" and "Works contract service" as per clause 12(a)(c)&ft of Noticeston. No. 25/2012-ST. attit20.38.2012 as amended with letted from 01.34.2314, the Appellant did not make payment of service tax on the services asing provided by them. Hence, inquiry was introduced and atsoments of the variational were recorded on 27.05.2018 and 30.09.12018.
- Pursuant to the investigation, it was revealed that the Appellant Part eum peason) the value of taxable services provided by from in the ST-3 returns fied. by them under self-ascessment mode during April 2011 to trach. 2016, writin resulted in short payment of scruice tax with intercoal to exact. The payment of service tax of Ro 14 60 4244. For this it SCN 6td.18.40.2018 was issued to the Appellant, asking their explanation in respect of demand of socilea tax of Rs,14,90,49A), to be demanded and assovered from their mith interest and penalties on them under Section 27(2) and 78 of the Art. In roply, the Appelluid. submitted that generally the consultation for the Covernment would not be taxable. end in the Instant case the services army dod to Nagarpulka of Versyal Paian and Forbanical which are the local authority as defined under Saction 65(30) of the Act, hence the domand is required to be emphosi. Construction of Fish market and Vegetable market by Negarpalika should be considered as non-commercial activity, which is used by the general public. The department has failed to adduce evidence: to substantiate that the construction of Vegetable market and Fish market was gredophismik for commercial or husbress or making purpose. The Appellant relief. upon the case law of M/s. Shapoogi Pelconj. & Combany Pvt. Ltd., M/s. B. & Soliton Construction Tecanology Private Ltd. (2014-(32) STR 77 (Tri. Mumbal), and Mis. Garware Kytons Etd. [1998 (87) EL [12 (88)].

A. 10

- The adjust cating authority had vice OIO did.08.03.2017 conflimacithal 1.4 demand with Endings that the polishicotion of Horico start quarters, compound wall 16 the OSPHOLISM market, consists in market office building of GNSSB etc. temp. for the nonmercial equally liable to service tax. The services of TSho closmose, Expanation and Harth world provided to Garrison Enginee: (1), Navy is liable to service tax under Geologi 68B of the App. Moreover, the Appellant did not provide popy of the Invition responsive tham for providing services to Garrisot: Engineer (*). Now. The case law relied upon try the Appellant word not applicable in the course. of the present case of the Appellant. Accordingly, the demand of selected tax of Rs 14,50,4244 was confinited under Section 73(4) of the Act with interest traceon. under Section 75 of the Act. Penalty of Rs.10,000/ was also imposed on the Appellant, under Seption 70 of the Apt. Penalty of Rs 14.50 4244 was also imposper on the Appel anticodor Spetice Ab(1) of the Ab(2)th option of actioned penalty.
- 1 ii. Being aggridated by the OIO bid:08.33.2017, the Appellant has filed the present appeal in a hity containing the following grounds:
- (f) The adjudicating authority had not at all test will, the pleas made in written reply. to the SCN, while passing the impugned area.
- (ii) The findings made by the adjudicating authority were absolutely vegua and i writer considering the reply to the SCN filled by them, hence the Appelant. reproduce the grounds raised by them in their defence reply to the SCN as grounds. of appeal. No new grounds provided by the Appellant.
- (ii) The $\mathrm{O}(0)$ and $\mathrm{PO}(3)$ (iii) was received by the Appellant on $10.23\,2017$ and the appear has been filed on 24.04.2017. While filing the appear the Appellant represented that they had medo pre-papeall of Ra.5,00,000A vide GAR 7 Challan. DPN 03509021211201600016 dtd 12.11.2012 under Accounting Code 0044/0410.
- a ri The Central Board of Excee and Costons had vide Myttjeation No. 28/2017 CEx. (NT), dtd.: 7.10/2017, man with Roami's Green No. 08/2017/ST. atd./18.13.2017 has appointed the tuble signed as appellate authority under Socitor. 35 of the Central Excise Act, 1944 for the purpose of passing orders in the operation appeal.
- 1.7 Accommission the Appellant were granted appointingly of treating on 31.02.2016, which was attended by Shri K. R. Bebaria, Authorised representative of the Appellant. Burning hosting, he resterated the grounds in appear. He summitted that the Appellant had provided services for construction of Potico Start Quarters, Mamedian Office, Boys and Cirk Government Hosto for Jawahar Naveogya. Midyalaya, Bridga, CC Road, Fish marke, and various color Severement worter, that and SCN alloged that the subject adjuilties are covered under the textacts service on Works Contract service Under Section 65 (105)(22222) of the Act for the period apto-50.06 2012 and the subject activities are not govered under the trogeror list as $\log \int_{\mathbb{R}^{d \times d^2}}$

5 **6**5 in 10

specified under Section 32D of the Act with effect from 01,07,2012; that the UBHC ტგექმი დაც Gjrggar No. V/DXSS1/92/AuditMac/D2034 idtd./10.02.2003 mutilitie. Separament buildings or axil construction are used for residential, office outposes. or providing civil amerities: thus, gramely the Government construction would bet the taxable; that only if such construction is for commercial purpose like 2009. congression to the second second and the second sec would be commomial and bullders would be liable to service tax, that in this context. sa haid by the Patha High Court in Shapport, Pathorit & Company Pet. Ltd. cose, the services provided by the Appellant to the Nagarualika of Veruval Palan and Parbandar are local authority thence the same is exempted for service fax; that it has been alleged in the OIO that the services provided for construction of Figir. market, Vegetable market etc. precontrainty for commercial and business of traiting purpose, hence the Appellant is not eligible for the coneffic of exemption, aut, the said allegation is beset on presumption and sasumptions, not supported by apy documents, hance the damand resed in this respect should not sustain; that for tavy of service law on the construction services for commercial etc. purpose, the exemption granted earlier was withours with Nothbahan No. 002015-ST. dto 3n 02.2315, but al the earne rime, the revenue has not withdrawn the Circtian.

1.8. Spay of the appeal memo was provided to the Assistant Commissioner, Service Tax Division. Bhavnegar vice letter rkt.05.05.2017 and they were also informed about the hearing schedule, but nothing has been received from them.

Z.E. PINDINGS:

- I have carefully gone through the appeal papers placed before metand the sobmissions made by the Appellant during the proceedings, which iso's place except mo. I and that the Appellant has made pre-dopost, of Ba(6,00,0004 vide) GAR 7 Challan CIN C6509021211201800018 did.n2.11 2018 under Assounting Code DJA4JA1U, which is more than 7.5% of the emount of service tax of Rs.14,50,424/- confinited in the injugged Order Thus, it find that there is substantial compliance to Section 35H of the Central Except Ad, 1944 read way 8xmon 83 of the Act Appellingly, it proceed to decide this appeal.
- Primateda, I find that the paints for determination in the present appeal informs of Section 35A (4) of the Gentral Excise Act, 1944 read with Section 33 of the Act, are the following:
 - (a) Whether the services provided by Appelant were exampled from service.
 lax?
 - (a) What should be the amount of something demand to be confirmed? Is there any case for imposing penalty on the Appellant under Scotton 78(f). of the Act and who, elicated be the quantum of such penalty? Is there any

2004/20

- ease for imposing density or the Appel antituder Section 77(2) of the Action what should be quaritum of such penalty?
- (c) What should be the order, which is just and proper in the context of the grounds of appear subh isalon made by the Appellant during bearing and months of the base before the?
- As regards the point (a) and (a) above, I find from the expeed papers. 2.3. provided by the Appellant that the Appellant were including service tax registration. and they were also providing taxable services to II exictlents. It is a case of the decarlment that the taxable seraces being provided by the Appelland were classifable in the category of "Works Contract Service" as defined under the erativitie Section Bit(100)(zzzza) of the Ast during the period from 2011-12 to 015-16. It was alleged by the department in the SGN (as jet to the Apardan) that they had not properly assessed the service tax liability and did not discharge their due. gerobe lax payable by them. In title regard, in the SCN effet detailed discussion on each at the work contract, the domand of service rax has been raised. Against this, the Appellant has argued that the reviability of service tax would depend or marty. upon whether the building of extlishments used or to be used for commerce of industry. The Government buildings which are providing divil amenities woold not be taxable, as held by Patha High Court in the case of Mis. Shapnorf, Palaconi & Co., Put 1.51 I where construction of academic block of IIT, Fethe was disputed by the department, but the Falca High Court held that the Institute of III is of national importance and it was led up under an aid of the Performent TT Act. 198, hence: exemption from the service tax was validated. It has been actuald that Magaroatins. helps local authority as defined in Section 65(5)/21; of the Act. Though some amount was being charged for usage of its facility, construction of Sports statium. complex was considered as non-commercial activity in the case of M/s, B, C, Shirker Construction Technology Byt. Ltd. In that case construction of Fish market and Vegetable market also to be considered as non-commercial activity. Patying on the Supromo Court ricols on in the case or M/s. Generate Nylons Liut, it was also argued. by the Appellant that it is on the taxing authorities to show that the particular case. contem in cuestion is taxable. The Appellant had also reflect upon the GREC (Ur), (a): No. WEGST/22/AuditMike/16/004, cold 16/02/2005, to substantiate their stand of the service provided by them being eligible for exemption. It has been argued by the Appellabil that with effect from 01.04.2015, in the context of Not treation No. 00.09.15-ST, dtd.01.00.2015, the works contract services provided by the Appollant were. H15 escentifican, ЫŁП 1ha CREC ${
 m MDGST}/22.{
 m AugitVillage}/2004, thttis<math>{
 m B}$ 02/2006 was not withdrawn; hance they were eligible to claim exemption. The Appellant also englied that there being no deliberate deliance of the provisions of the law, the penalties were not to be effracted.



- 2.4. Against this, the soludicating authority has maintained the aband taken in the SCN and confirmed the demand with interest and pond fics. In the appeal fled by the Appel ant against the same, no additional grounds raised and the grounds submitted by them before the adjudicating authority has begin reflerated.
- 2.5. I have carefully gone through the Appeal papers and the submissions made by the Appellant and it appears from Para 5 of the SCN dtd.16.10.2016 issued to the Appellant that the Appellant had provided the following services, as par the etaienment dtd.27.05.2018 of Shri Anibhai Prataphnai Thakkar, Partner of the Appellant:
 - (a) Construction of Gujarat Police Staff Qualitys on benefit of Mea. Gujarat State Police Tlousing Corporation Ltd. (GSPITCL) of Portrandar, Jackstyenour.
 - (b) GW/885 Project at Porbander originally assigned to Ma. CKG Project Ltd., which was re-assigned to the Appellant.
 - io) Construction of Mainlett or Office at Jamicolyanpur.
 - (4) Construction of Poys and Cirta Covernment Hostel for Jawahan Nevodeya Vidyalava et Perbanden
 - (e) Construction of Fish Market at Porganda:
 - (f) Conetruction of Bridge at Amelasc Masa Road in Naves, i Diet.
 - (d) Construction of CC Road within the Monaddaffy that of Valead.
 - (h) Constitution of School building at Village Ugamanabara, Tal. Jan. Khambhallya
 - (g) Construction of Treffic Circle, Vegetable Market Library building, and Fire station at Veraval.
 - (h) Construction of Vegetable Market and Werd Office building at Prebits Petan.
 - (i) Constguttion of Police Staff Directors for SRP Group And Gendal.
 - (f) Construction of Police Station and Staff Quarters at Virgini
 - NO Construction of MehAs Police Station at Goodal.
 - (j) Work jon providing Parado Ground at Naval Base, Porbardari
 - (m) Construction of Characy building at Jamije (hpu:
 - (r) Work for rehabilitation, renovation and redevelopment in Rana. Signeriji spichtere al Portsandar

John Million

- (a) RCC foundation for bank 5 miler at Valuadi
- (a) Construction of Police station at Kutyana.
- (q) Construction of Police stall quarters at Jananapar 38 & 24 Units.
- (r) Construction of S.P. Office at Perbandon
- (a) Construction of overhead lack at Suchash Nagor, Dilip Ground, Perbander allotted by GWSSB Forbandar to Ms Tep Prestressed Products Ltd., from whom this work was taken under sub-contracting.
- (t) Construction of water tank at three wilages of Porbandar Dist.
- (ii) Providing to supply water pipeline at vanous houses in vilegal Decadar
- (v) Constitution of compound wall at Police HO and Change Chowlesy at Perbandar.
- (w) Construction of office building for GWSSH of Kirtyang
- 2.6 It also appears prime table from the facts or the case that the Appellant had not provided the services of "Construction of commencial and/or residential abildings service" but stey had actor under the "Work contract service" as defined. wite Bestion 80(305)(2222a) of the Art. Primetacly the fast relating to proficing of "work contract service" by the Appalant is not being denied by the Appalant, The Appellant have only eigument with Grand's that the services provided by them were. being of the non-commercial purpose and for accordinging the purple symmetries, the seme should be considered for exemption from the service tax. In this correct, each of the aforesaid services (a) to (w) are required to be exemined by the Adjudical hal authority in the context of the relayant work order/postpace. However, there appears As Buch alternpt to cover all the aforesaid services within the purview of adjuntation, but some major services have been selected for this purpose. The Impuriget order passed by the Adiabiosting authority is not epeaking pategorically about other ee vices, which were not taken for examination during adjudication. The Appolant, has also mentioned in their submission specifically that before confirming the demend, the Adjudicating authority has not come to the our diction on the basis of the substantiating evidences and merely issued cryptic order, hence they were compatiled to reiterate the same grounds, which they had raised before the $Agg_{ij}(gg)$ ng author f_{ij} At this stage, this refricult white enforcing appellate jurisdiction. to check each and every facts of each of the contract work order. Hence, I am of the opinion that at this slege, it would be proporthal without expressing any opinion on the eligiptity of the Appellant to evalt examplion from the service tax as well as on The legal value by of Exposition of paraltics on the Aspel antiques Section 77 and 76 .



The state of

of the Act. The appeal of the Appellant is risposed on by softing aside the improgned order and the matter is indirected to the Adjudicaling authority to decide the matter aftects on merits of each of the pervises after following the principles of natural justice. I pass my propriace accordingly and also directing the Appellant to subtest their written evaluation providing took explanation in paspect of each of the afterestic services members() as (a) to (w) above, before the Adjudicating authority along with any other evidence, if they incond to without in support of their written submission within one month from the carbot freedigt of this order so as to enable the Adjudicating authority to decide all the aspects involved in the matter on mores at the carbot, and provide maximal and speeding order as an europine thereof. Since the matter is being terracided cack, line points (a) and (b) are describined as discussed above.

2.7. As regards point (a). I dispose the appear by way of allowing the appear files by the Appellant by way of remand in above terms.

. १५ स्टॉर्ग्स

<u>ේ කිරීම්</u> ල්රාද (1, T_CC, T C) මුණ්ඩය (අර්දා)

(P. A. Vasave)
Commissional (Appeals)/
Commissional (Appeals)/
Commissional (Appeals)/
Commissional (Appeals)/
Commissional (Appeals)/
Commissional (Appeals)/
Kulich (Canchilles)/

F_R0, 92/103/B93/2017

Dato:18 06,2018

ይን ጹዊ ል.ቤ.

T∷,

Mrs. Gafral Construction Ca 1Gazaf Krubaf, Opp. Brisvowar Tomale, Opp. Plot Chowkey, M. C. Road, Percandar 200575 (B-maf) geo-pergyahoo.in)

Copy to:-Ma. K. S. Beharia, Rate: Seperimendent of Cophist Excise and Customs and Consultant Consultant Sharrisgan.

Gopy to:

- 4. The Oldet Commissioner, CGST & C. Fx , Ahmedabad Zone, Ahmedacad.
- 2. The Commissioner, DGST & C. Ext. Bhavhagar
- 3. The Additional Commissionet, COST & C. Ex. (System), ВРажнадал
- 4. Assistant Commissioner CGST & C. Fyll Janagadi: Division, Janagadh. , & Guarditie.