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ৰাৰে সাহায় ব্যক্তি বিভাগে নাগৰে। প্ৰথম বিভাগে বিভাগে বিভাগে সময়ের বিভাগেরে বিভাগেরে মেলে বিভাগেরিকে নাগরা বিভাগে সমস্য লাগেরে বলুছে লাগেরে। এব বিভাগেরে বিভাগের বিভাগেরে সেয়ে বিভাগেরে বিভিন্ন বিভাগেরে সেয়ে বিভাগেরে বিভিন্ন বিভাগেরে বিভাগেরে বি free 200 (1997). Mare and a general to the to the the Annales of an experimental order for each for experimental editions of Figury Lagence with forwards, free for the end Deep Canadry for any experimental formation 1966, when define 1960 or the A A General edition to the approximation of your structure and and the Catalogue Character (2000).

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- গেলেটেটিল মোনসায় দেশৰ প্ৰথিকিয়ে। পিছে হৈ প্ৰস্তুই এই প্ৰদান মূৰ পালৰ যে নামাৰ প্ৰথা কি পৰি হয় বিষয়িত ও এ কট পিছৰ প্ৰথম কি বিষয়াল প্ৰথম কৰে হ'ব বিষয়ে বিষয়ে বিষয় সম জন্ম কৰা বিষয়া লাখুৰে মেশৰ স্থাৱলোঁ কৰি বিষয়ে বিষয় আৰু প্ৰথম কৰি বিষয়ে কৰি বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে লাখুৰে মেশৰ স্থাৱলোঁ কৰি বিষয়ে বিষয়ে প্ৰথম কৰি বিষয়ে কৰি বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে বিষয়ে লাখুৰে মেশৰ স্থাৱলোঁ কৰি বিষয়ে বি ut-p
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Mis. Mahlam Chorisan Private Linited, Post Box No. 28, Payon Oct-Office, Rayon Factory, Vertical (hereinaliter referred to as "appellant") has Fielpresent appeal against. Order-th-Orginal: No. ACUND/30/2017. doiled 01.03.2017. (hereinaliter referred to as "integrated order") possed by the Acostorial Compassioner, Central Excise, Junageon (hereinal er referred to as "the Jower adjudicating authority").

 $\mathbf{2}$ The heid facts of the case are that audit reveated that appeared the received Legal Consultancy Service from Jory, 2012 and nerve was liable for payment of sarvids tax from the month of July (2012) upder reverse of ergel memorism but appedent anreaded their Service Tax Registration of 11 U9.2014 a try and violated provisions of Spoker 89 of the Ard road wilk 15 re-4(1) of Service Tax Rules, 1984. Therefore, accelert, rendered themselves, liable for penal action proef. Soltion 77(1)(a) of the Finance Act. 1924. (borear all or referred to be "the Act"). Audit also revealed that appellant racine Free on Road' agreement with selend from whom groups processed by thom, and since above ant had paid frequet on purchase of goods, they were have for payment of service (as in the calegory of GTA but appellant had not paid. service tax, SCN No. WAD,: 205/STAX/D M/2015/16 dated 3.5.16 was resulted to the appellant domantling service tax in the bayetory of STA from October. 2010 to Septemble, 2015 once: Section 73(1) of the Actie one with prieses. under Section 75 of the Act and for imposition of penalty under Section. 77(1)(a), Section 77(2), Section 77(1)(C) and Section 78 of the Acl. (Fig. own), adjudicating authority vice impogned order imposed penalty of 66 2004 for non-amendment of pervice tax registration for legal consultancy service under Section 77(1)(a) of the Act 5.5 duapped proceedings for depand of solvice for in the category of GTA and releaned from piposing penalty under Section 77(2) Section 77(1)(C) and Section 78(1) withe Act. $\{ (x_i, y_i) \}$

Being aggreved with the impugned order, appellant frequencies, *inter*alia, submitting that imposition of periory (§ Fig. 2004 period by incluic2.98.2012, under Ged on 77(11)(1) of the Active encoded, is as appellant radia advance (bayment towards legal consultancy service on 3.7.2013 and for the dist true



service work available in April, 2014 and pale out liability of service law, Therefore, appellant has made no deluction = 7.2012 and no peracy can be imposed. The lower adjuditating althority has not gove through the material facts and receives of appellant and old not take care to verify whether the imposition of such aggressive is from the date of opfault or not. Above art had liability of Rs. 7,000/- as recipient of Legal Const. amy Story or that is also subject to Cerval roadil, though not availed, where the department has upactual loss of revenue. Appellum, was unknown about repeat amendment of implicate by of Reverse Charge Mechanism on Logal Consultancy Service. Appellant was registered with Service Tax Department since los. 10 years and there could not be any mainfield intention on men's real for non-payment at solvice tak. Asso alt relied on decisions of the Honblo CESTAT New Devrimthe case of Samphar Bhadi (P) Ltd + 2006 (2) STR 7 (10 \pm Del ; and R.K. Electronic Cable Network - 2008 (2) STR 153 (Tri. - Del.) in support of their newforctions.

1. Personal hearing in files mader was attended to by Shri Kaj S. Tormal Advocate who reiterated the grounds of closes? and submitted that they had availed (legal service only in 2013 and hence persoly cannot be imposed with effect from 1.7.2012; that he requested to set aside benaity imposed on the above tail under Soctor 77(1)(a) of the Act in view of Outless of the Postike CESTAT quoted to Appeal Memoraneum; that they may be a level to sobroit willow belowsions within a week. No one appeared from the Department trough P.H. holices had exercised to the Commissione ste/Division.

4.1 In written submissions, the appellant, *measure* submitted that they had made advance asyment of legal Consistancy Service on 17.4.2013 to Advacate to colorid case on their behalf before the Honfble (tigh Court of Sujarat Anniedalise that Advacate relevant hypite on 21.03.2014 and the case was disposed on 19.0.2014; that the ower source of authority has onted in **nosing panalty** from the date of inecclinal of new provise without et.e. evidential contrary to the facts police on 9.1.2014 prior to the second second of 9.1.2014 prior to the second of 9.2008 and 9.2008 and 9.1.2014 prior to the factor of 9.1.2014 prior to the second of 9.2008 prior 9.2

Page No. - or 2.

tacts and it is a procedural tapse ous to general impression that oriendo en to required only what there is change in the pushess protile of the appellant that it is settled tow that while impresing ponalty under Finance Act, a reasonable cause to be considered at diversed way should be taxon. That appellant resol on decision of Hemple CESTAT at Set press of Gapelia Slog. (a) appending resol 2015 (1) TMI 385-CESTAT Mumbai and Busy decireponed as 2015 (37) \$117 937 (Mac The support of their subroissions.

Findings:

5. There carefully gone to ough the facts of the case, the impugned order Appeal. Monomorphic and written as local stratesticatisations made by the appender. The issue is the declaration to appeal is whether in the facts and eccumstances of the present case, the mutuglood order imposing penalty of Rel 66,2004 under Sector $T_{1}(T_{1}(t))$ of the Act to reduce to obtain Service car Registration for Legal Consultancy Service is correct brack.

Think that demand of Service Tax in the category of Legal Consultancy Service is not under discuse since the appellant has paid service tax at the appropriate rate on being pointed out by Audit. The lower policities ing authority has indexed penalty $\beta_1^{(2)}$ ($\beta_2^{(2)}$, $\beta_2^{(2)}$, $\beta_3^{(2)}$, day for the period fram 2.5.2010 in 9.5.2010 and also micksed penalty of Rs. 10.0004 for subsequenperiod from 10.5.2013 prevails under Section 77(15(a) of the Aution Ia ure to obtain Service Tax Registration for Legal Constanting Lervice. Leval d like to reproduce Section 77(1)(a) prevailing at the time when estimated which reads as under 14

"Section 77/11 Aug action --

(b) who is nable to pay sorvive tax on express to take registration fails to take participation in accordance with the provisions of System 59 or rates made under this Chooker shull be liable to pay in penalty which may extend to the demand regees or two hundred repose for energy day scheop such failure combines, which ever to higher starting with the Systemy offs, the one date, which ever to higher starting with the Systemy offs, the one date, which ever to higher starting with the Systemy offs, the one date.

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6.1 If the fast the above provisions have been substituted by the Finance Act, 2013, wielf, 10.6.2016, which reads as under

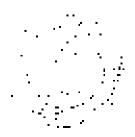
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(e, who is have to pay service tax, or required to take registration, fails to take registration in eccordance with the provisions of Section 69 or rules mode growt this Chapter shull be liable to pay a penalty which may extrine to ten themeno mpage.)

E.2. From the above provisions of Section 77(1)(a) of the Act, it can be seen that prior to 10.5.70.3, penalty which may extend to fer thousand rubees or two hundred rupees for every day during such failere potentinues, whichever is inpossible on a person, who is laber to pay service tax or fullure to opair service tax registration, and wide's 10.5.7010 penalty cold for thousand rubees of tupees is mispossible.

9.3 The approximation companded that they mude valvance payment lowests oper Constrainely service for 12.4.2013 and received Tegal Constrainely Service only of April, 2014 and was hable to bey service fax of Rs. 7.000 or y against which ponety of Rs. 68,500- new born imposed by the lower adjudicating automaty which is very lings a disubmitted cupy of Ledge Apro, interfaced by the lower adjudicating automaty which is very lings a disubmitted cupy of Ledge Apro, interfaced by the lower adjudicating automaty which is very lings a disubmitted cupy of Ledge Aprox. In antestacting encoded of the rest of Advocate and copy of ledger action in antestacting encoded in the test of New Color 202012.5.5 dates 20.6.2017 reads with Page Color April 1 action and potenty (i) Rs. 2007 from 2.8.2012 without valibation of factors because and potenty (ii) Rs. 2007 from 2.8.2012 without valibation of factors because and potenty (ii) Rs. 2007 from 2.8.2012 without valibation of factors because and potential (ii) potential (iii) action of factors because and potential).

S.1. also find shad penalty order. Section 77(1)(s) or the Active imposable in such cases where period is liable to pay service, as and he follow to take registration. The facts of the present case revealed that the sove of twosogistarian with Soviet Tax, honore, it cannot be reid that appellant has not obtained service tax registration is a size or record that appellant has discharged their service case is blirty in the restance of total Consultatory Service received by them before total service of a case or always one when pointed builty Audit I further find that appears to was here to Soviet Tail registration but they lated to sheep registration by order security of upper tance for the service received by them before total and the Soviet Tail registration but they lated to sheep registration by order security as a constituting Service in the service to sheep registration by order security as a constitution but they lated to sheep registration by order security as a constitution but they



List of Services provide/sectors for which they are liable to pay service last Further, Section 73(3) of the Act prevides that, if the person pays service tax. on the basis of his own association of the basis of tax ascertained by the Control Excise official before service of SON indi SON was required to be issued. Further, whatsver service tax payable by the appellant under reverse. sparge mechanism as per Notification No. 30/2012 ST dated 20.6 2012 workd be available as central credit to them and honda, there could not be any oleg includioppollant to avoid payment of service faxilla view of above linked. that imposition of penality of Rai 99,2004 under Section 77(1); () of the Agt for failure to amend dervice has Registration as against service taxing $\phi \in V_{22}$ 7.0007- is very parely and reguly deputyout or sto. Looking to the facts that the appealant has a screet, ad their service fax hability of Rev 7 0004 immediately. on pelog point-diput by Audit and have also amended service rax rootstration. prior to the issuance of Pacifropugnod SCN. Freduce penalty of Ref 33,2002 imposed under Section 77(1)(a) of the Art by the impugned order to Re-7.0004

7. In view of above, I modify the impugned proef imposing penalty and postially allow appeal files by the appellant as above.

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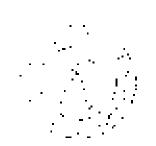
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<u>By Report Post AD</u> To M/s. Mahlam Chutkam Privato 1 miteo Post Box No. 23, Rayon Post Office

| Rayon ha<u>ctery, Verava</u> | Copy for in<u>formation and necessary and proto</u>p

- The Chief Commissioner (2001) & Control Excise: Ahmsdaltad Zone, Anmedatad for favour of kind information.
- The Commissioner, CGST & Central Fixe as Commissioncrate, Shavnagar

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Tage No. 2017

C (Star

्राह्म-२०१२ (कुश्वर में) म

क मुख्य स्थापित्सः

में, महत्तानी चाहितन प्राइवेश (आंधेर)...

મોસ્ટ જોવસ મારુર, સંચોધ મોરા જ વેલ્લુ