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

सत्यमेव जयते

रजिस्टर्ड डाक ए. डी. द्वारा :-

क	अपील / फाइल संख्या / Appeal / File No.	मूल आदेश सं / O.I.O. No.	दिनांक / Date
	V2/272 /RAJ/2017	**58/ADC/RKC/2016-17**	**31-03-2017**

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

RAJ-EXCUS-000-APP-005-2018-19

आदेश का दिनांक / Date of Order: **03.04.2018** जारी करने की तारीख / Date of issue: **09.04.2018**

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

ग अपर आयुक्त/ संयुक्त आयुक्त/ उपायुक्त/ सहायक आयुक्त, केन्द्रीय उत्पाद शुल्क/ सेवाकर, राजकोट / जामनगर / गांधीधाम। द्वारा उपरलिखित जारी मूल आदेश से सृजित: /

Arising out of above mentioned OIO issued by Additional/Joint/Deputy/Assistant Commissioner, Central Excise / Service Tax, Rajkot / Jamnagar / Gandhidham :

घ **अपीलकर्ता &** प्रतिवादी का नाम एवं पता /Name&Address of the **Appellants &** Respondent :-

1. M/s. Eagle Corporation Private Limited, Usha Kiran, Moti Tanki Chowk, Rajkot

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

(A) सीमा शुल्क ,केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण के प्रति अपील, केन्द्रीय उत्पाद शुल्क अधिनियम ,1944 की धारा 35B के अंतर्गत एवं वित्त अधिनियम, 1994 की धारा 86 के अंतर्गत निम्नलिखि+त जगह की जा सकती है ।/

Appeal to Customs, Excise & Service Tax Appellate Tribunal under Section 35B of CEA, 1944 / Under Section 86 of the Finance Act, 1994 an appeal lies to:-

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

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

(ii) उपरोक्त परिच्छेद 1(a) में बताए गए अपीलों के अलावा शेष सभी अपीलें सीमा शुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (सिस्टेट) की पश्चिम क्षेत्रीय पीठिका, , द्वितीय तल, बहुमाली भवन असार्वा अहमदाबाद- ३८००१६ को की जानी चाहिए ।/

To the West regional bench of Customs, Excise & Service Tax Appellate Tribunal (CESTAT) at, 2nd Floor, Bhaumali Bhawan, Asarwa Ahmedabad-380016 in case of appeals other than as mentioned in para- 1(a) above

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

The appeal to the Appellate Tribunal shall be filed in quadruplicate in form EA-3 / as prescribed under Rule 6 of Central Excise (Appeal) Rules, 2001 and shall be accompanied against one which at least should be accompanied by a fee of Rs. 1,000/- Rs.5000/-, Rs.10,000/- where amount of duty demand/interest/penalty/refund is upto 5 Lac., 5 Lac to 50 Lac and above 50 Lac respectively in the form of crossed bank draft in favour of Asst. Registrar of branch of any nominated public sector bank of the place where the bench of any nominated public sector bank of the place where the bench of the Tribunal is situated. Application made for grant of stay shall be accompanied by a fee of Rs. 500/-.

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

The appeal under sub section (1) of Section 86 of the Finance Act, 1994, to the Appellate Tribunal Shall be filed in quadruplicate in Form S.T.5 as prescribed under Rule 9(1) of the Service Tax Rules, 1994, and Shall be accompanied by a copy of the order appealed against (one of which shall be certified copy) and should be accompanied by a fees of Rs. 1000/- where the amount of service tax & interest demanded & penalty levied of Rs. 5 Lakhs or less, Rs.5000/- where the amount of service tax & interest demanded & penalty levied is more than five lakhs but not exceeding Rs. Fifty Lakhs, Rs.10,000/- where the amount of service tax & interest demanded & penalty levied is more than fifty Lakhs rupees, in the form of crossed bank draft in favour of the Assistant Registrar of the bench of nominated Public Sector Bank of the place where the bench of Tribunal is situated. / Application made for grant of stay shall be accompanied by a fee of Rs.500/-.

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

(ii) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय प्राधिकरण (सेस्टेट) के प्रति अपीलों के मामले में केन्द्रीय उत्पाद शुल्क अधिनियम 1944 की धारा 35एफ के अंतर्गत, जो की वित्तीय अधिनियम, 1994 की धारा 83 के अंतर्गत सेवाकर को भी लागू की गई है, इस आदेश के प्रति अपीलीय प्राधिकरण में अपील करते समय उत्पाद शुल्क/सेवा कर मांग के 10 प्रतिशत (10%), जब मांग एवं जुर्माना विवादित है, या जुर्माना, जब केवल जुर्माना विवादित है, का भुगतान किया जाए, बशर्ते कि इस धारा के अंतर्गत जमा कि जाने वाली अपेक्षित देय राशि दस करोड़ रुपए से अधिक न हो।

केन्द्रीय उत्पाद शुल्क एवं सेवाकर के अंतर्गत "मांग किए गए शुल्क" मे निम्न शामिल है

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

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

For an appeal to be filed before the CESTAT, under Section 35F of the Central Excise Act, 1944 which is also made applicable to Service Tax under Section 83 of the Finance Act, 1994, an appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute, provided the amount of pre-deposit payable would be subject to a ceiling of Rs. 10 Crores,

Under Central Excise and Service Tax, "Duty Demanded" shall include :

(i) amount determined under Section 11 D;
(ii) amount of erroneous Cenvat Credit taken;
(iii) amount payable under Rule 6 of the Cenvat Credit Rules

- provided further that the provisions of this Section shall not apply to the stay application and appeals pending before any appellate authority prior to the commencement of the Finance (No.2) Act, 2014.

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

(i) यदि माल के किसी नुकसान के मामले में, जहां नुकसान किसी माल को किसी कारखाने से भंडार गृह के पारगमन के दौरान या किसी अन्य कारखाने या फिर किसी एक भंडार गृह से दूसरे भंडार गृह पारगमन के दौरान, या किसी भंडार गृह में या भंडारण में माल के प्रसंस्करण के दौरान, किसी कारखाने या किसी भंडार गृह में माल के नुकसान के मामले में।/
In case of any loss of goods, where the loss occurs in transit from a factory to a warehouse or to another factory or from one warehouse to another during the course of processing of the goods in a warehouse or in storage whether in a factory or in a warehouse

(ii) भारत के बाहर किसी राष्ट्र या क्षेत्र को निर्यात कर रहे माल के विनिर्माण में प्रयुक्त कच्चे माल पर भरी गई केन्द्रीय उत्पाद शुल्क के छुट (रिबेट) के मामले में, जो भारत के बाहर किसी राष्ट्र या क्षेत्र को निर्यात की गयी है। /
In case of rebate of duty of excise on goods exported to any country or territory outside India of on excisable material used in the manufacture of the goods which are exported to any country or territory outside India.

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

(iv) सुनिश्चित उत्पाद के उत्पादन शुल्क के भुगतान के लिए जो ड्यूटी क्रेडीट इस अधिनियम एवं इसके विभिन्न प्रावधानों के तहत मान्य की गई है और ऐसे आदेश जो आयुक्त (अपील) के द्वारा वित्त अधिनियम (न॰ 2), 1998 की धारा 109 के द्वारा नियत की गई तारीख अथवा समायाविधि पर या बाद में पारित किए गए है।/
Credit of any duty allowed to be utilized towards payment of excise duty on final products under the provisions of this Act or the Rules made there under such order is passed by the Commissioner (Appeals) on or after, the date appointed under Sec. 109 of the Finance (No.2) Act, 1998.

(v) उपरोक्त आवेदन की दो प्रतियां प्रपत्र संख्या EA-8 में, जो की केन्द्रीय उत्पादन शुल्क (अपील) नियमावली, 2001, के नियम 9 के अंतर्गत विनिर्दिष्ट है, इस आदेश के संप्रेषण के 3 माह के अंतर्गत की जानी चाहिए । उपरोक्त आवेदन के साथ मूल आदेश व अपील आदेश की दो प्रतियां संलग्न की जानी चाहिए। साथ ही केन्द्रीय उत्पाद शुल्क अधिनियम, 1944 की धारा 35-EE के तहत निर्धारित शुल्क की अदायगी के साक्ष्य के तौर पर TR-6 की प्रति संलग्न की जानी चाहिए। /
The above application shall be made in duplicate in Form No. EA-8 as specified under Rule, 9 of Central Excise (Appeals) Rules, 2001 within 3 months from the date on which the order sought to be appealed against is communicated and shall be accompanied by two copies each of the OIO and Order-In-Appeal. It should also be accompanied by a copy of TR-6 Challan evidencing payment of prescribed fee as prescribed under Section 35-EE of CEA, 1944, under Major Head of Account.

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

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

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

(F) सीमा शुल्क, केन्द्रीय उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण (कार्य विधि) नियमावली, 1982 में वर्णित एवं अन्य संबन्धित मामलों को सम्मिलित करने वाले नियमों की ओर भी ध्यान आकर्षित किया जाता है। /
Attention is also invited to the rules covering these and other related matters contained in the Customs, Excise and Service Appellate Tribunal (Procedure) Rules, 1982.

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

:: ORDER - IN - APPEAL ::

M/s. Eagle Corporation Private Limited, Usha Kiran, Moti Tanki Chowk, Rajkot (herein after referred to as "the appellant") filed this appeal against Order-In-Original No. 58/ADC/RKC/2016-17 dated 31.03.2017 (hereinafter referred to as "the impugned order") passed by the Additional Commissioner, Central Excise & Service Tax, Rajkot (hereinafter referred to as "the lower authority").

2. The brief facts of the case are that the appellant holding Service Tax Registration No.AAACE8903HST001 dated 17.07.2007 engaged in providing Taxable Services under Category of "Tour Operator Services, Travel Agent's (other than Rail or Air) Service, Cargo Handling Service, Works Contract Service & Security Agency's Services" as defined under section 65 (105) of the Finance Act, 1994 but did not get registered under the category of "Courier Agency Service", "Works Contract Service" & "Security Agency's Services" and did not pay any service tax on income earned on the said services. An investigation was initiated against the appellant by the officers of Central Excise and information viz. copies of Audit reports, copies of ST-3 returns, income ledgers etc. were called for reconciliation/quantification of Service Tax liability. The appellant vide their letter dated 22.12.2014 informed that they had paid Service Tax of Rs. 31,27,964/- and also submitted the required documents. Statements of Shri Jayendra R. Baravria, Director of the appellant and Shri Alpesh Ratilal Kacha, Accountant and Authorised Signatory were recorded by the Central Excise officers. During the course of inquiry it was found that total Service Tax liability for the period from 2013-14 to 2014-15 was Rs. 1,48,96,136/- wherever they had paid Service Tax of Rs. 6,32,596/- only resulting into short payment of Service Tax of Rs. 1,42,63540/-. However, the appellant paid Service Tax of Rs. 1,37,12,113/- for the years 2013-14 & 2014-15 during the course of investigation. Verification of Profit and Loss Account, copies of income ledger was carried out and it was observed that the appellant had not paid Service Tax of Rs. 9,81,010/- on "Parcel Income" taxable under "Courier Services" for the year 2014-15. The appellant had provided services of "Transport of Goods by Road Service" and "Tour Operator Service" to SEZ units but failed to mention in their S.T.-3 returns. The investigation concluded that total Service Tax liability for the years 2013-14 & 2014-15 was Rs. 1,54,07,945/-, out of which they had paid Service Tax of Rs. 6,32,596/- before investigation resulting into short payment of Service Tax of Rs. 1,47,75,349/-, however, appellant

paid Service Tax of Rs. 1,37,12,113/- during investigation.

2.1 Show Cause Notice No. V.ST/AR-I/RJT/PR.COMMR/05/2016-17 dated 01.04.2016 was issued to the appellant demanding Service Tax of Rs. 1,47,75,349/- under Section 73(1) of the Finance Act, 1994 (hereinafter referred to as "the Act") alongwith interest under Section 75 of the Act and penalties under Section 76, 77(1), 77(2) and 78 of the Act. Service Tax of Rs. 1,37,12,113/- paid by the appellant during the course of inquiry was appropriated towards the Service Tax demand. It was also proposed to impose penalty under Section 77(2) upon Shri Jayendra R. Bavaria Director of the appellant. The said Show Cause Notice was adjudicated by the lower adjudicating authority vide impugned order wherein he confirmed the demand of Service Tax of Rs. 1,46,87,706/- under Section 73(2) of the Act alongwith interest under Section 75 of the Act and dropped demand of Rs. 87,643/-, also appropriate Service Tax of Rs. 1,37,12,113/- already paid by the appellant, ordered to recover late fee of Rs. 27,100/-under Section 70 of the Act and to appropriate the same having been paid by the appellant; also imposed penalty of Rs. 40,000/- under Section 77(2) of the Act, penalty of Rs. 1,46,87,706/- under Section 78 of the Act by giving option of reduced penalty as envisaged under provisions of Section 78 of the Act and did not impose any penalty under Section 76 of the Act.

3. Being aggrieved with the impugned order, the appellant preferred the present appeal on the following grounds:

1. Extended time is to be invoked only when there is a fraud, collusion, suppression of facts, willful misstatements with intent to evade payment of Service Tax; that they have no intention of non payment of Service Tax but due to some financial crisis at the material time the delay in payment of Service Tax was occurred; that they have already paid Service Tax of Rs. 1,37,12,113/- and thus same cannot be termed as intention to evade the tax. They rely on the decision in the case of MMK Jewellers - 2008 (225) ELT 3 (SC), Board Circular No. 312/28/97-CX dated 22.04.1997, 268/02/96-CX, HMM Ltd. - 1995 (76) ELT 497, Rainbow Industries - 1994 (74) ELT 3 (SC), ONGC - 1995 (79) ELT 117 (CEGAT), Tamilnadu Housing Board - 1995 Suppl. (1) SCC 50, 1994 (74) ELT 9 (SC), Padmini Products - 1989 (43) ELT 195, Sarabhai Chemicals - 2005 (179) ELT 3 (SC- 3 member bench)

2. Works Contract Service: The important port is that there is transfer of property in goods is involved in execution of works contract and in absence it will not fall under works contract; that as per Notification No. 30/2012-S.T. reverse charge will apply when the services provided by any individual, HUF or partnership firm and not by a body corporate; that in their case service is also taken from body corporate such as VE Commercial Vehicles Ltd.; that they are running passenger transportation business for which body building is to be done to the buses which is a manufacturing activity as per Central Excise Act and thus both the provisions of Central Excise and Service Tax are not applicable in their case; that body building of fabrication or mounting or fitting of structures or equipment on the chassis shall amount to manufacture of a motor vehicle which alls in negative list and as per Section 66D(f) of the Finance Act, 1994 it is not taxable in terms of provisions contained in Section 66B of the Act; that tax is required to be paid when the activity falls into category of works contract and for the case where the activity is pure service or pure purchase of goods, the same is not classifiable under works contract; that for the year 2013-14, they are eligible for deduction of Rs. 20,25,959/- from the total taxable value of Rs. 72,43,212/- leaving Service Tax of Rs. 1,28,971/- only as against 3,13,341/- demanded in the Show Cause Notice; that for the year 2014-15, they are eligible for deduction of Rs. 33,30,423/- from the total taxable value of Rs. 67,20,525/- leaving Service Tax of Rs. 1,46,507/- as against Rs. 2,92,490/- demanded in the Show Cause Notice; that relief of Rs. 87,643/- has been given in the impugned order instead of Rs. 3,30,353/-

3. Parcel Income: The income of Rs. 9,81,010/- pertains to the services provided with respect to transport of goods by road and not under courier agency service; that they are engaged in passenger transportation in the buses wherein space is enough to carry any other goods also; that in order to generate additional revenue, they transported goods of various persons from one city to another; that neither they collect goods from the customer nor they delivers the goods to the customers' destination; that it is the customer who comes to give the delivery of goods and the customers or its agent comes to collect the goods of various types; that similar services are being carried out since many years by the buses run by Government also such as MSRTC, RSRTC,

GSRTC; that they rely on the definition of goods transport agency and goods carriage as mentioned in Section 2(14) of the Motor Vehicles Act, 1988 as per which goods carriage also includes any vehicle which is not so constructed or adapted for carriage of goods, when used for carriage of goods; that they used its vehicle for transportation of goods belonging to others and also issued consignment note; that they rely on the definition under Section 65(105)(zzzo) and Section 65(105)(zzn) wherein aircraft remains same and used for twin purpose, one for transportation of passenger and second for transportation of goods; that similarly they are also providing services of transportation of passengers as well as transportation of goods in its vehicles and thus their activity should be taxed under the category of "Goods Transport Agency"; that as per Section 65(105)(zzzp) for taxable service of 'transport of goods by Rail' involves procedures viz. selection of the train, packing of goods, dispatch note, booking of goods and dispatch of railway receipt; that for transportation of goods through rail, the customer goes to the booking office and delivers the goods and at the destination, the recipient collect the goods from the railway office by showing railway receipt and this activity is not taxed under the category of 'courier'; that similar activity has been carried out by them and thus activity should not be taxed under 'courier' but should be taxed under 'transport of goods by road'; that reliance placed by the lower adjudicating authority on the decision of Vijayanand Roadlines Ltd reported as 2006 (1) STR 113 (Tri.-Bangalore) upheld by Hon'ble Supreme Court are not applicable to their case and thus, the demand of Rs. 1,21,253/- is required to be set aside.

4. Services provided to SEZ units: They stated that there is no dispute they provided services to SEZ and only thing is that they do not have form A-2 which have been called for from their recipient of service; that the substance of the transaction is that the services are provided in SEZ and they rely on the decision in the case of Mangalore Chemicals and Fertilizers Ltd reported as 55 ELT 437, Tullow India Operations Ltd. reported as 2005 (189) ELT 401 (SC), Mangalore Docks - 2006 (202) ELT 706 (CESTAT), MPV & Engg Industires 2003 (5) SCC 333, Kanchi Karpooram - 2007 (211) ELT 587-CESTAT, Hindustan Machine Tools Ltd - 1990 (46) ELT 434 (CEGAT), Lal Oil Mills Ltd - 1997 (94) ELT 230 (CEGAT), Vaz Forwarding - 1983 (14) ELT 2019 (CEGAT), SKF Bearings - 1999 (109) ELT 774, Jagson International - 2001 (132) ELT 247, Oil India Ltd. - 1992

(57) ELT 449 (CEGAT), India Photographic Co. Ltd - 1994 (71) ELT 524 (CEGAT), Wochardt Medical Centre - 1993 (66) ELT 522 (CEGAT); that the lower adjudicating authority has held that the above judgments are not applicable; that services were provided by them to a developer of SEZ and non production of forms would merely lead to a procedural lapse and thus, authentication of the transaction cannot be questioned; that they rely on the decision in the case of Mangalore Refinery and Petrochemicals Ltd reported as 2013 (1) TMI 462- Cestat Bangalore, Alarsin - 2015 (5) TMI 67- Cestat Mumbai, Zydus Hospital Oncology Pvt Ltd - 2013 (2) TMI 562- Cestat Ahmedabad, Doshion Limited - 2012 (10) TMI 952- Cestat Ahmedabad; that for their above submission they also rely on the decision in case of Zydus Tech Ltd - 2014 (7) TMI 1014- Cestat Ahmedabad, Zydus BSV Pharma Pvt Ltd - 2013 (6) TMI 106- Cestat Ahmedabad, Sai Wardha Power Company Limited - 2015 (7) TMI 823 - Bombay High Court, Credit Suisse Services (I) Pvt. Ltd. - 2015 (3) TMI 138 - Bombay High Court; that there is no dispute that services are not provided in SEZ and hence Service Tax of Rs. 3,98,343/- is not required to be paid by them.

5. Arithmetical error for tour operator service: For the year 2013-14, the total assessable value has been stated as Rs. 3,95,56,137/- and total bus income comprises of Rs. 23,01,93,162/-; that on the same exemption of Rs. 19,30,47,540/- was available under Sr. No. 23(b) of the Notification No. 25/2012-ST resulting into balance of Rs. 3,71,45,622/-; that however, in Annexure-B, the amount of Rs. 3,95,56,137/- has been shown resulting into excess taxable value of Rs. 24,10,515/- involving service tax of Rs. 1,19,175/-; that similarly in the year 2014-15, total value recorded as per annual report is Rs. 24,17,40,318 out of which the exemption available under Sr. No. 23(b) of the Notification No. 25/2012-ST is Rs. 6,55,47,038/- and Rs. 80,57,100/- under Notification No. 12/2012-ST dated 01.07.2012 and abatement under Notification No. 26/2012-ST is Rs. 10,08,81,600/- resulting into taxable amount of Rs. 6,72,54,400/- as against Rs. 7,38,06135/- shown in Annexure to Show Cause Notice. Therefore, the difference of taxable amount is Rs. 65,51,735/- having Tax effect of Rs. 8,09,794/- out of which the effect of Rs. 3,98,343/- has already been taken care of in foregoing paras pertaining to services provided to SEZ, hence, net tax effect turns to Rs. 4,11,451/- which is not required to be paid as stated in the Show Cause

Notice; that the lower adjudicating authority denied such benefit by stating that appellant has not provided any corroborative evidence neither alongwith defense reply nor at the time of personal hearing and stated that the same will be submitted during the course of personal hearing; that therefore, they were not required to pay the Service Tax of Rs. 13,80,575/- [3,30,353/- (works contract), 1,21,253/- (Transport of goods by Road), Rs. 3,98,343/- (services provided in SEZ), Rs. 1,19,175/- (reconciliation difference of 2013-14), Rs. 4,11,451/- (reconciliation difference of 2014-15) resulting into net tax liability of Rs. 1,40,27,370/- only out of which they have paid Service Tax of Rs. 1,43,44,709/- (Rs. 6,32,596/- + Rs. 1,37,12,113/-).

6. Penalty: The appellant stated that since they have already paid Service Tax, as per provisions of Section 73(3), they were not liable to any penalty and relied upon the following judgments in support of their claim:

    1. Powerica Ltd - 2012 (276) ELT 302 (Kar. HC DB)
    2. Hazi Abdul Bazaque - 2006 (5) STT 307
    3. Auto Transport Services - 2006 (5) STT 396
    4. Bhoruka Aluminium Ltd. - 2008 (15) STT 198
    5. U B Engg - 2009 (23) STT 194
    6. Namtech Electronic Devices - 2010 (24) STT 222

    That no tax is required to be paid as all the tax has been paid; that the interest short paid, if any, shall be paid by them within a short period of time and the excess Service Tax of Rs. 3,17,339/- paid may be adjusted against the interest liability.

7. The appellant further stated that due to system error, the figures have been reported as NIL in their ST-3 returns and hence, he requested to waive penalty under Section 77(2), penalty of Rs. 40,000/-, penalty under Section 77(1) and penalty under Section 78; that as far as penalty under Section 78 is concerned, there is no any circumstances to invoke the extended period and hence the same is not warranted; that there is delay in payment of Service Tax as they were in financial turmoil which cannot be equated with non payment of Service Tax on account of fraud, collusion, willful misstatement, suppression, or contravention of any provisions of the Act.

4. Shri Rohan Thakkar, Chartered Accountant appeared and reiterated the

grounds of Appeal; he also submitted additional submissions dated 17.01.2018; he submitted that the appellant has already paid Rs. 137.12 Lakhs before Show Cause Notice was issued and is also taken as Annexure 'C' of Show Cause Notice (Page 114); that they are not undertaking courier service but transportation of goods by Road and hence benefit of Exemption upto Rs. 750/- per invoice needs to be granted; that they have undertaken and provided services to SEZ, which is exempted Rs. 3,98,343/- demand should not be there; that there is arithmetical error in Show Cause Notice as explained at Page 34 of Appeal; that it will reduce Service Tax liability by Rs. 4,11,451/-; that their appeal needs to be allowed; that they need 1 week time to submit case laws & related evidences.

4.1 The appellant submitted copy of audit report and tax audit report for the year 2014-15 during the course of personal hearing; that they did not submit any further submissions.

FINDINGS:

5. I have carefully gone through the impugned order, appeal memorandum and written as well as oral submissions made by the appellant. The issues to be decided in the present appeal are

(i) whether the impugned order is the facts of this case, demanding Service Tax on various elements with interest is correct;

(ii) whether the appellant is liable to penalty under Section 78 and Section 77(1), 77(2) of the Act and late fee under Section 70 of the Act read with Rule 7C of the Rules in the facts and circumstances of the case.

6. I find that the appellant has not disputed the services provided by them and their taxability except on works contract service and courier agency service. For other services, the only dispute is whether demand arrived at in the impugned order is correct or not in the light of clarification submitted by them for reduction in taxable income. I proceed to decide the demand service-wise as detailed below:

"Works Contract Service"

6.1 I find that the Show Cause Notice has alleged that the appellant received services towards repairs and maintenance or reconditioning of the buses under 'Works Contract Service' and received Rs. 72,43,212/- and Rs. 67,61,205/- for the financial years 2013-14 & 2014-15 respectively. The appellant was liable to

pay Service Tax under reverse charge mechanism @ 50% of taxable value as per Notification No. 30/2012-ST dated 20.06.2012 after abatement of 30% of gross taxable value as per Notification No. 24/2012-ST dated 06.06.2012.

6.1.1 It is on record that the appellant themselves classified the work of repairing the vehicles, to keep them in good condition, under 'works contract service' and assessed Service Tax liability by declaring income in their S.T.-3 returns under the said category. The appellant submitted that as per clause (v) of Para I(A) of Notification No. 30/2012-S.T. dated 30.06.2012, to qualify for reverse charge in 'works contract service', the service provider should be an individual or HUF or partnership firm and service receiver should be a body corporate. I find that the lower adjudicating authority has discussed the issue at length and found that the appellant were not required to pay Service Tax under reverse charge mechanism in terms of Notification No. 30/2012-S.T. and accordingly, reduced their Service Tax liability to the tune of Rs. 87,643/- for the year 2013-14 on the basis of documentary evidences produced by the appellant. However, the lower adjudicating authority did not allow deduction for the year 2014-15 as the appellant has not produced any documentary evidences of the service providers. The appellant has also not produced any documents with their appeal or even at the time of personal hearing. Hence, I have no option but to uphold the impugned order for 'Works Contract Service'.

Parcel Income under 'Courier Agency Service'

6.2 To decide the taxability, let's first examine the definition of courier agency service, which is re-produced below:

Courier Agency:- As per Section 65(33) of the Finance Act, 1994 'courier agency' to mean -

> *"any person engaged in the door-to-door transportation of time sensitive documents, goods or articles utilizing the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles".*

"Taxable Service" :- As per Section 65(105)(f) of the Finance Act, 1994 means -

> "any service provided or to be provided to any person, by courier agency in relation to door-to-door transportation of time-sensitive documents, goods or articles";

6.2.1 The above definition of Courier Agency says that any person engaged in the door-to-door transportation of time sensitive documents, goods or articles utilizing the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles will be treated as Courier

Agency. In the present case, the appellant was engaged in plying their buses from one place to other i.e. point to point transportation of passengers through their buses and was also engaged in activity of transportation of big and small luggage, documents and papers in the available space of the owned Buses being plied by them and charged amount for such activity. It is not disputed that the goods or documents were booked by the customers by visiting the offices of the appellant and the recipient persons visited the office of the appellant for taking delivery of the goods at destination place. Hence, the appellant's plea is that their activity is not door-to-door and therefore, not covered by "Courier Agency Service".

6.2.2 The activity of the appellant transporting time-sensitive documents, goods or articles utilising the services of a person either directly or indirectly to carry or accompany such documents, goods or articles is not denied. However, appellants' contention is that they are not going to the doors of the customers and want to restrict the term 'door-to-door' transportation to mean that it excludes the cases where customers come to the offices of the service providers. Such an interpretation is fallacious. When the services of a person is utilised either directly or indirectly inasmuch as the customers go to the courier agent's office and deliver their documents, goods or articles will also be covered under expression door to door transportation in as much as they maintain mobile number/ contact no. of such customers and also of receivers to contact them as and when required and they contact the customers once goods reach to the destination. Courier Agencies undertake the service of transportation of goods and documents from one place to another ensuring delivery at the desired place within given time frame. The Courier Agency is not allowed to consider only that value where they go to customers and collect and to exempt those consideration where customers come to deliver and/or collect their goods to/from the offices of the Courier Agency. Even if the consigners go to the offices of the courier agency for depositing or handing over the documents/goods, the same is required to be considered as door-to-door delivery. Therefore, door-to-door transportation must be interpreted to include the cases where any consigner or consignee would be going to the office for depositing and/or collecting the documents/goods and taking delivery of the same. The restrictive meaning being sought to be attached by the appellant is not logical and reasonable.

6.2.3 My above views get support from the judgment of the Hon'ble CESTAT,

Bangalore in the case of Vijayanand Roadlines Limited reported as 2006 (1) S.T.R. 113 (Tri.-Bang.) wherein the Hon'ble CESTAT has held that

> "5. In so far as the claim of the appellants for abatement of duty paid in respect of the customers having come and delivered the documents to their door and their contention that the same is not covered by the definition of Courier Service, is rejected. The definition of 'courier service' in Para 27 of the Act reads as follows :
>
> > "Courier agency" means a commercial concern engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles".
>
> The violation to the definition cannot be made in a manner so as to interpret in a way that would make the definition otiose and redundant. The activity of the appellant transporting time-sensitive documents, goods or articles utilising the services of a person either directly or indirectly to carry or accompany such documents, goods or articles is not denied. The appellants' only contention is that they are not going to the door of the customer and want to restrict the term 'door-to-door' transportation to mean that it excludes the cases where the customer comes to their door. Such an interpretation is not possible. When the services of a person is utilised either directly or indirectly inasmuch as the customer goes to the courier agent's office and delivers his documents, goods or articles, it is also required to be considered as covered under the definition of "Courier Agency". The findings given by the Commissioner (Appeals) on this point is reproduced herein below :
>
> > "Courier Agencies undertake the service of transportation of goods and documents from one place to another where time sensitivity and ensuring delivery at the door is the prime criteria. Only in respect of very big customers, the courier agencies collect the documents from the premises of the customers and deliver to the consignees. They do not collect the documents at the door of every consigner. I cannot think of any acceptable reason for exempting services where the consigners go to the office of the courier to deposit the documents from the ambit of Service Tax. Such a distinction in courier services is very much repugnant to common sense. In my view even if the consigner goes to the office of the courier for depositing the documents, the same should be considered door-to-door delivery. I also do not find any difference in tariff rates on account of the fact that the documents and goods are not collected from the premises of the consigner and delivered in the premises of the consignees. Therefore, door-to-door transportation should be interpreted to include the cases where consigners and consignees go to the courier office for depositing the documents and taking delivery of the same."
>
> 6. The above finding is concurred to by this Bench. The impugned order is modified to the extent indicated only. Otherwise, the point raised with regard to the restrictive meaning to be given to Courier Agency inasmuch as the agent collecting documents from the customers alone is covered, is rejected. The appeal is disposed of in the above terms."
>
> (Emphasis supplied)

6.2.4 The Hon'ble CESTAT in the above case has set aside the demand prior to February, 2001 on extended time issue, however, the Hon'ble Tribunal has upheld the taxability of the activity carried out by the appellant as "Courier Agency Service" even though the appellant was not collecting and not delivering the time sensitive documents, goods or articles from doors of the customers. The above judgment of Hon'ble CESTAT Bangalore has been upheld by the Hon'ble Apex court as reported at 2006 (4) S.T.R. J115 (S.C.) and dismissed the appeal of the assessee confirming the view that when the services of a person are utilised either directly or indirectly inasmuch as the customer goes to the courier agent's office and delivers his documents, goods

or articles, such services are also covered under the definition of courier agency.

6.2.5 The appellant has argued that similar activity is carried out by the Government bodie such as MSTRC, RSRTC, GSRTC while running the buses and also by Indian Railways and airlines. I find that the activity carried out by the Government run buses is to transport passengers only. With regard to transport of documents and other goods, they have engaged private agencies who pay service tax under category of courier agency service.

6.2.6 Another argument made by the appellant is that their activity merits classification under "goods transport agency" service and not under "courier agency service" and for this, they relied on the provisions of Motor Vehicles Act, 1988. They have also argued that the service carried out under 'Transport of goods by Rail', 'Transport of Coastal Goods and Goods Transported through Inland Water Service' and 'transport of goods by aircraft' are the same service carried out by them and thus, their service merits classification under 'Transport of Goods by Road Service and not 'Courier Agency Service'. I find that an activity is covered under "Courier Agency Service" when two conditions, namely, (1) door-to-door transportation of documents, goods or articles are done; and (2) time sensitiveness of documents, goods or articles are considered. The time-sensitivity of documents, goods or articles is the essence for qualifying the service as "Courier Agency Service". The Good Transport Agency transports the goods through various places en-route from point of origin to point of destination and does not ensure time sensitivity. Further, the services provided by Rail and by Air were exempted by way of specific Notifications and hence are not applicable in this case, whereas, the appellant has also undertaken door to door transportation of time sensitive documents, goods or articles and hence the service is covered under Courier Agency Service and not GTA service.

Travel Agent Service provided to SEZ units:

6.3 With regard to the services provided to SEZ units, the appellant has submitted that the same is exempted from the Service Tax and relied upon plethora of judgments of higher appellate forum. I find that the lower adjudicating authority has discussed the issue at length from para 42.11 to para 45 and held that the exemption from payment of Service Tax is conditional in nature as governed by Notification No. 12/2013-S.T. dated 01.07.2013, as

amended. As per this Notification, the exemption shall be provided by way of refund of Service Tax paid on specified services received by the SEZ units of the developer and used for the authorized operations. The said Notification also stipulates that the person liable to pay Service Tax has the option not to pay Service Tax *ab-initio,* subject to the conditions and procedures as stated in the said Notification. I find that the appellant has failed to provide any documentary evidences during adjudication proceedings or even during this appeal or during personal hearing. Thus, one cannot claim exemption without producing evidences and without following the conditions mentioned therein. The judgments relied upon by the appellant are of no help to them as they have not followed the procedure and conditions mentioned in the Notification. This is not case of refund which is denied on procedural aspects, but because the appellant has not followed the conditions mentioned therein. Therefore, I am of considered view that the lower adjudicating authority has rightly denied the benefit and accordingly, I uphold the impugned order in this regard.

Arithmetical error:

7. The appellant argued that there is an arithmetical error in the figures derived for tour operator services for the year 2013-14 and 2014-15. I find that the appellant neither submitted any documentary evidence at the time of adjudication nor at the time of appeal and even during personal hearing. The lower adjudicating authority in his findings recorded at para 40.1 of the impugned order has discussed this aspect.

7.1 The appellant submitted that for the year 2013-14, total assessable value in Annexure-B has been stated as Rs. 3,95,56,137/- and total bus income comprises of Rs. 23,01,93,162/-; that on the same exemption of Rs. 19,30,47,540/- was available under Sr. No. 23(b) of the Notification No. 25/2012-ST resulting into balance of Rs. 3,71,45,622/- and hence there should be less taxable value by Rs. 24,10,515/- involving service tax of Rs. 1,19,175/-. On verification of Annexure-B to Show Cause Notice, it is seen that the Department has taken total taxable value of Rs. 3,95,56,137/- under Tour Operator service and after abatement of 60%, the taxable value arrived at by the Department is Rs. 1,58,22,455/-. The appellant is trying to put their case by calculating "Revenue from Operations" which includes income earned by them from providing services to SEZ as well as special trip rent income also which has been bifurcated by the Department as per the category of the services provided by the appellant. If the argument of appellant is accepted,

then the figures submitted by appellant are not correct. If total income of Rs. 23,01,93,162/- is taken and abatement of 60% will be Rs. 13,81,15,897/- leaving taxable value of Rs.9,20,77,265/-, on which Service Tax would be much higher than that of, what is demanded in the Show Cause Notice.

7.2 The appellant further argued that similarly in the year 2014-15, total value recorded as per annual report is Rs. 24,17,40,318, out of which the exemption available under Sr. No. 23(b) of the Notification No. 25/2012-ST is Rs. 6,55,47,038/- and Rs. 80,57,100/- under Notification No. 12/2012-ST dated 01.07.2012 and abatement under Notification No. 26/2012-ST is Rs. 10,08,81,600/- resulting into taxable amount of Rs. 6,72,54,400/- as against Rs. 7,38,06135/- shown in Annexure to Show Cause Notice. On verification of Annexure-B to Show Cause Notice, it is seen that the Department has taken total taxable value of Rs. 18,45,15,337/- under Tour Operator service and after abatement of 60%, the taxable value arrived at by the Department is Rs. 7,38,06,135/- which is correct in all respect. The appellant is trying to put their case by calculating "Revenue from Operations" which includes income earned by them from providing services to SEZ as well as special trip rent income also which has been bifurcated by the Department as per the category of services provided by appellant. Even if for sake of argument it is accepted then also the figures submitted by appellant are not correct. If total income of Rs. 24,17,40,318/- is taken and abatement of 60% is calculated which comes to Rs. 14,50,44,191/- leaving taxable value of Rs. 9,66,96,127/- on which Service Tax would be much higher than that of demanded in the Show Cause Notice.

7.3 I find that the appellant is not eligible for the so called deductions from taxable value without any supportive documents and uphold the impugned order on this account.

Limitation of Time:

8. The appellant submitted that they have submitted all Service Tax returns for the period covered in the Show Cause Notice showing value of services provided, tax payable thereon except for the period April, 2014 to September, 2014 showing NIL figures due to some error in transmission of data. I find that it is on record that the Director of the appellant in his statement dated 25.05.2015 has deposed that ST-3 returns for the period from April, 2013 to March, 2015, alongwith proof of payment of Service Tax would be submitted within a week's time and the appellant has then late filed all four ST-3 returns

for the FY 2013-14 & 2014-15 and also paid late fee of Rs. 27,100/-, which has been later on appropriated by the lower adjudicating authority in the impugned order. It is also evident that they had filed incorrect ST-3 returns for the FY 2013-14 & 2014-15 and accordingly, penalty of Rs. 10,000/- for each return has been imposed upon them under Section 77(2) of the Act by the lower adjudicating authority. Further, this is not a case that the appellant have themselves come forward and informed the department about their tax liability. It was department, who initiated inquiry based on records which confirmed non filing of returns and non payment of Service Tax by the appellant and also non-filing of Returns in time. Therefore, I find that the larger period has rightly been invoked in this case.

9. In view of above findings, demand of Service Tax as confirmed in the impugned order is upheld. Once Service Tax liability is confirmed, levy of interest is a natural consequence and needs to be paid by the appellant forthwith. I find that penalty under Section 78 of the Act is also justified as they have not paid entire Service Tax and applicable interest thereon even till date. The lower adjudicating authority has given option of reduced penalty as per proviso to Section 78 of the Act but the appellant has not yet paid the remaining Service Tax and interest and hence, they are liable to penalty under Section 78 of the Act.

10. In view of above facts and legal position, I uphold the impugned order and reject the appeal.

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

11. The appeal filed by the appellant stands disposed off in above terms.

3/4/2018

(कुमार संतोष)
आयुक्त (अपील्स)

सत्यापित,

आर. एस. बोरीचा
अधीक्षक (अपील्स)

By R.P.A.D.

To

M/s. Eagle Corporation Private Limited, Usha Kiran, Moti Tanki Chowk, Rajkot	मेसर्स ईगल कार्पोरेशन प्राइवेट लिमिटेड, उषा किरण, मोटी टाँकी चौक, राजकोट

Copy for information and necessary action to:

1) The Chief Commissioner, GST & Central Excise, Ahmedabad Zone, Ahmedabad for favour of kind information.
2) The Commissioner, GST & Central Excise Commissionerate, Rajkot.
3) The Assistant Commissioner, GST & Central Excise, Division-I, Rajkot.
4) The Range Superintendent, GST & Central Excise, Rajkot.
5) Guard File.