Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad

REGIONAL BENCH- COURT NO.2

Service Tax Appeal No. 10406 of 2017

(Arising out of Order No. VAD-EXCUS-002-APP-440-2016-17 dated 06.12.2016 passed by Commissioner (Appeals)-Vadodara)

Star Security Services **...Appellant**
C-255, Anand Baugh Society,
B/h Susan Textile, Makarpura,
Vadodara-Gujarat

VERSUS

CGST & Central Excise-Vadodara-I **...Respondent**
Central GST Building, Race Course Circle,
Vadodara, Gujarat-390007

APPEARANCE:
Shri Saurabh Dixit, Advocate appeared for the Appellant
Shri M.P. Solanki, Assistant Commissioner (AR) appeared for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA

FINAL ORDER NO. 10014 /2025

DATE OF HEARING: 08.01.2025
DATE OF DECISION:08.01.2025

SOMESH ARORA

Learned Advocate points out that they are aggrieved by the non-consideration of various documents and pleas which were made out by them. The same including various case law which were on the point since the appellate order was passed needs detailed consideration. He points out the demand of Rs. 10,78,678/- has been raised by the department on three points.

- Firstly, that they failed to include the TDS amount under Income Tax Act in the value of consideration of services provided.
- Secondly, that the Man-power Supply Services to Vadodara Urban Development Authority (VUDA) which is admittedly a Government Organization has not discharged tax.
- And Thirdly, the figures as per the Bank Statements and in the ledger do not tally with the ST-3 returns.

Pointwise he submits that they submitted a ledger account showing that the duty was paid even on the TDS amount before the Appellate Authority, but the same has missed consideration. On the point of Man-Power Supply to Vadodara Urban Development Authority (VUDA), he points out that there being subsequent case law which indicates that the service provided to a Government Organization cannot be considered a service to "a person", entitled them to relief, on the basis of case law as has come out now from various fora. He also points out that they had attempted re-conciliation of the ST-3 returns figures with ledger accounts and bank statement but are also capable of providing further evidence to reconcile the same to show that there is no discrepancy. On the point of man-power supply to M/s Nirma Limited, he states that the applicable tax has already been paid and he can convince the lower authorities about the same. Accordingly, he wants direction of remand to the original authority.

2. The Learned Authorized Representative, on the other hand, points out that various points were considered by the appellate authority and findings have been given though he has no objection to the remand to allow the party to submit any further case law as well as other factual details by way of additional evidences, in support of his case.

3. This court has considered the rival submissions.

4. It is of the view that the submissions made by learned Advocate need to be given weightage and reconsideration by the original authority with liberty to the party to produce further evidence as may be required to indicate that there was no duty liability including various case law, as they think relevant. It is, therefore, ordered accordingly.

5. The department shall duly consider list of evidences and give its findings on all the three points raised by the advocate. Matter is accordingly, remanded in above terms. Appeal allowed by way of remand.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

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