**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**
**REGIONAL BENCH : ALLAHABAD**
**COURT No. I**

**APPEAL No.ST/70058/2018-CU[DB]**
(Arising out of Order-in-Appeal No.190-192/ST/Alld./2017 dated 03/10/2017 passed by Commissioner (Appeals), CGST & Central Excise, Allahabad)

**M/s A One Road Lines** **Appellant**

Vs.

**Commissioner, Central Excise & Service Tax, Allahabad** **Respondent**

Appearance:

Shri Sita Ram (Consultant) for Appellant
Shri Sandeep Kumar Singh, Deputy Commissioner (AR), for Respondent

**CORAM:**

**Hon'ble Mrs. Archana Wadhwa, Member (Judicial)**
**Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)**

Date of Hearing/ Decision : 07/03/2019

FINAL ORDER NO.**70637 / 2019**

**Per: Archana Wadhwa**

After hearing both the sides duly represented by learned consultant Shri Sita Ram on behalf of the appellant and learned A.R. Shri Sandeep Kumar Singh on behalf of the Revenue, we note that the appellants were provider of transport of goods by road services. There were instances where appellant had provided services of transport of cement to dealers of cement who were not registered with Central Excise. In respect of such services the service tax was demanded from the appellant. The learned Commissioner (Appeals) has examined the issue and held that up to 30.06.2012 the appellants were not liable to pay Service Tax in view of the provisions of law extended till then. However, w.e.f. 01.07.2002 since the appellant were not one of the category where service tax was to be paid by service receiver, the service tax was required to be paid by the appellant. He, therefore, confirmed the demand of service tax of around Rs.2 lakhs for the period subsequent to 01.07.2012 in respect of transportation of goods by the appellant to individual dealers who were not registered with Central Excise. He is further imposed all penalties including penalties imposed under Section 76, 77 & 78 of Finance Act, 1994.

2. After hearing both the sides and after examining the records, we note that the appellant could not raise any ground to establish that the impugned order is not sustainable. We also do not find any reason to interfere in the impugned order. We, therefore, uphold the impugned order and reject the appeal.

(Pronounced & Dictated in Court)

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| Sd/- | Sd/- |
| **(Anil G. Shakkarwar)** | **(Archana Wadhwa)** |
| **Member (Technical)** | **Member (Judicial)** |

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