CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCPAL BENCH - COURT NO. 3

Service Tax Appeal No. 53669 of 2014

(Arising out of Order-in-Original No. COMMISSIONER/RPR/ST/23/2014 dated 31.03.2014 passed by the Commissioner, Central Excise & Customs, Raipur)

M/s Chattisgarh Power and Coal Beneficiation Limited **Appellant**
Sector-C, Plot No. 60-B,
Sirgitti Industrial Area,
Bilaspur (C.G.)

VERSUS

The Commissioner, Central Excise & Customs, Raipur **Respondent**
Central Excise Building,
Dhamtari Road, Tikrapara,
Raipur (C.G.)

AND

Service Tax Appeal No. 54137 of 2014

(Arising out of Order-in-Appeal No. 59(ST)RPR-I/2014 dated 30.04.2014 passed by the Commissioner (Appeals-I), Central Excise, Customs& Service Tax, Raipur)

M/s Chattisgarh Power and Coal Beneficiation Limited **Appellant**
Sector-C, Plot No. 60-B,
Sirgitti Industrial Area,
Bilaspur (C.G.)

VERSUS

The Commissioner (Appeals-I), Central Excise, Customs & Service Tax, Raipur **Respondent**
Central Excise Building,
Dhamtari Road, Tikrapara,
Raipur (C.G.)

APPEARANCE:

Shri Rupendra Singh, Advocate for the Appellant

Shri S.K. Meena, Authorized Representative of the Department

CORAM :
HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

Date of Hearing: 26.07.2023
Date of Decision: 13.09.2023

FINAL ORDER NOs. 51183-51184/2023

HEMAMBIKA R. PRIYA

This appeal has arisen out of Order-in-Original No. Commissioner/RPR/ST/23/2014 dated 31.03.2014 passed by the Commissioner, Central Excise & Customs, Raipur wherein the the demand of service tax of Rs. 3,16,08,381/- (Rs. Three Crore Sixteen Lakhs Eight Thousand Three Hundred Eighty One only) along with applicable interest and penalties under Section 76 and Section 77 and penalty equal to duty under Section 78 of the Finance Act, 1994 was imposed and confirmed against M/s Chhattisgarh Power & Coal Beneficiation Ltd., Bilaspur (hereinafter referred to as 'the appellant') on transportation charges paid by the appellant on behalf of the buyers of coal to the Goods Transport Agency, M/s Jai Jagdish Transport for beneficiated/washed coal sent to the buyers.

2. The brief facts are recapitulated for ease of reference. The appellant is having washery in Bilaspur for the purpose of coal beneficiation. For payment of service tax on such activity, the appellant is registered under 'Business Auxiliary Service'. During the years 2005-06 & 2006-07, various buyers of Coal (hereinafter referred to as 'the consignees') purchased Coal from various collieries of South Eastern Coalfields Ltd. (SECL) and despatched the Coal from mines to premises of the appellant for beneficiation. For transportation of Coal, the appellant paid the freight charges to the transporter and recovered the same from buyers of Coal

(consignees). The appellant functioned as intermediary/agent between the seller of coal (SECL) and buyers of coal. The incidence of freight was borne by the consignees. Therefore, in terms of Rule 2(I)(d)(v) of Service Tax Rules, 1994, the consignees were liable to make payment of service tax on freight amount paid to transporter for transportation of coal. The Department, however, contended that the appellant is liable to pay service tax on transportation charges paid to transporter. Consequently, the Commissioner, Raipur issued the show cause notice dated 23.01.2008 and vide Order-in-Original No. Commr./RPR/71/2008 dated 22.08.2008 dropped the proceedings initiated against the appellant. Against the aforesaid order dated 22.08.2008, the Department preferred an appeal before the Tribunal. The Tribunal passed the order no. ST/A/705/2012 CU(DB) dated 21.11.2012 wherein the matter was remanded for a fresh decision after giving opportunity to the appellant to prove that service tax on all the impugned instances has been paid by the buyers of coal. The Tribunal also directed the adjudicating authority to record his findings for each contract separately, considering the evidence available with the Department and the evidence that may be submitted by the appellant. The present appeal is filed against the order passed by the Commissioner.

3. The learned counsel submitted that the appellant is not the consignee and the buyers of coal are the consignees in the present case. In terms of Rule 2(1)(d)(v) of the Service Tax Rules, 1994 as introduced by Notification No. 35/2004-ST dated 3.12.2004, the consignor or consignee who is paying freight will be liable to pay service tax. In the instant case, it is the buyers of coal from SECL

who are the actual consignees as is clear from the delivery orders. The appellant has merely been reimbursed the freight paid by him, on behalf of the consignees. Therefore, since the buyers of coal from SECL are the actual consignees, and the appellant is merely an intermediary agent of the consignees, the demand cannot be fastened on the appellant. He submitted that it is evident from the delivery orders that the supplier of coal i.e. SECL has issued the orders in name of the buyers of coal wherein it is mentioned 'THROUGH CPCBL BILASPUR'. This meant that the coal is to be sent to the Appellant's premises for beneficiation. Therefore, in the instant case, SECL is consignor and the buyers of coal are the consignees. The incidence of freight has actually been borne by the consignees who are covered under the categories as specified in Rule 2(I)(d)(v) of Service Tax Rules, 1994. Therefore, in terms of provision of Rule 2(I)(d)(v) of Service Tax Rules, 1994 read with Notification No. 35/2004-ST dated 03.12.2004, the buyers of Coal (consignees) are liable to make payment of service tax on freight amount paid to transporter however through the Appellant.

4. He stated that in compliance of the CESTAT's Final order dated 21.11.2012, the appellant had sent letters dated 05.09.2013 to all the 33 consignees wherein they were requested to forward/produce the proof of payment of service tax in respect of Financial Years 2005-06 and 2006-07 by the consignee. Nine(9) consignees submitted the challans, and Eighteen (18) consignees submitted their undertaking on their letterhead confirming

deposition of service tax liability involved in the instant case. None of the consignees denied their service tax liability.

5. The learned counsel also submitted that the adjudicating authority has contended that the works orders and contracts are on principal-to-principal basis, which was incorrect. He submitted that the terms and conditions of contracts; e.g., From the contract dated 31.08.2006 entered with M/s Vandana Global Ltd., Raipur, it is evident that transportation charges from Gevra/Dipika to washery is @ Rs. 270/- PMT by CPCBL nominated transporter. This establishes the existence of the transporter nominated by the appellant. However, for arranging the transportation of raw coal, the appellant had worked only as agent/intermediary. The appellant entered into a Memorandum of Understanding on 15th September, 2004 with the transporter M/s Jai Jagdish Transport, Bhilai. A perusal of the said MOU, establishes that the appellant (CPCBL) was working as an agent of the consignees. The appellant had maintained proper account regarding recovery of freight amount from the consignees and payment made to the transporter. The learned counsel relied on the instance wherein the Superintendent, Range Service Tax, Rishi Bhawan, Bilaspur had enquired from M/s Gupta Metallics & Power Ltd., Nagpur regarding deposition of service tax on transportation of coal during 2007-08. The said buyer of coal vide letter dated 03.10.2009 had confirmed the deposition of service tax. Another example cited was the letter written by Superintendent, Range Service Tax, Rishi Bhawan, Bilaspur wherein M/s Real Ispat & Power Ltd., Raipur was requested

to provide the payment particulars of service tax on transportation charges for transport of coal to CPCBL for beneficiation during 2007-08. The Counsel submitted that the Department themselves acknowledge that the liability of service tax on GTA was on the buyers of coal.

6. The learned counsel further submitted that the appellant has submitted the copies of challans (as provided by nine buyers of Coal) and undertakings (provided by 18 buyers of coal) confirming the deposition of service tax by them. All these buyers/consignees were service tax assessees and the fact of filing of ST-3 Returns has been acknowledged by the adjudicating authority. He stated that the Department was expected to call for the verification reports from the concerned jurisdictional service tax authorities, and not having done that, the adjudicating authority has shifted the blame on the appellant for having not produced any authentic documentary evidence. He stated that the appellant had filed a reconciliation statement along with the appeal which shows that service tax as due had been paid. The invoices raised by the appellant on the buyers, specifically states that the buyers/consignees would pay the service tax. The Commissioner has failed to appreciate that the relevant ledgers of the customers could have been provided by the appellant only if his customers provide them to him. The details of the consignees who have furnished the challans and stated that the service tax deposited by them through challans and undertaking are as follows:

<u>Proof of deposition of service tax of Rs. 85,94,954/-</u>

I CHALLANS SUBMITTED BY THE FOLLOWING BUYERS/CONSIGNEES

S. No.	Name of Consignee (buyer of Coal)	Service Tax Deposited (involved in the impugned matter) Rs.
1.	Lafarge India Pvt. Ltd. Sonadih and Arasmeta (C.G.)	2471402
2.	Vandana Global Ltd., M.G. Road, Raipur	289598
3.	Shree Hare Krishna Sponge Iron Pvt. Ltd., Phase-II, Plot No. 106, Siltara Ind. Area, Raipur	247520
4.	Shree Bajrang Power & Ispat Ltd., Vill-Borjhara, Distt. Raipur	157997
5.	Mahendra Sponge & Power Pvt. Ltd., M.G. Road, Raipur	101096
6.	Vandana Vidhyut Ltd., Vandana Bhawan, M.G. Road, Raipur	46454
7.	ACC Ltd. P.O. Rasmada, Durg	684116
8.	Rashmi Sponge Iron Pvt. Ltd., 2/511, Choubey Colony, Raipur	55972
9.	Hi tech Power & Steel Ltd., 199-C, 1st Floor, Main Road, Samta Colony, Raipur	228564
	Total (I)	**4282718**

II UNDERTAKING SUBMITTED BY THE FOLLOWING CONSIGNEES

S. No.	Name of Consignee (buyer of Coal)	Confirming Service Tax deposition (involved in the impugned matter) Rs.
1.	G.R. Sponge Plot No. 102, Phase-II, Siltara, Raipur	97407
2.	Ultratech Cemco Ltd. Hirmi Cement Works, Hirmi Raipur	148286
3.	Gopal Sponge & Power Pvt. Ltd., Phase-II, Siltara, Raipur	78985
4.	Baldev Alloys Pvt. Ltd., Sec-7, Near Sant Gyanneshwar School Ground, Opp. Chugani House, Raipur	121847
5.	Shree Nakoda Ispat Ltd., Near Railway crossing Mowa, P.O. Shankar Nagar, Raipur	305318
6.	Nav Duga Fuel P. Ltd., 5, Laxmipur-Jagatpur, Opp. Carmel School Lane, Raigarh	1700
7.	Shree Virangana Steels Ltd., SS-3, Golden Palace, Nagpur	273664
8.	Godawari Power & Ispat Ltd., Siltara Raipur	1464537
9.	Nutan Ispat Ltd., Kharora Road, Post-JaroudaDistt.-Raipur	30478
10.	Sunil Sponge P. Ltd., Ind. Area, Siltara, Raipur	295797
11.	Ultratech (Grasim) Cement Ltd., Grasim Vihar BalodaBazar (C.G.)	258976
12.	S.K. Sarawagi Co. Pvt. Ltd., Phase-II, Siltara, Raipur	83116
13.	N R Sponge Pvt. Ltd. Siltara, Raipur	57504
14.	Ghankun Steel Pvt. Ltd. Siltara, Raipur	123005
15.	Shivalay Ispat & Power Pvt. Ltd., 5, Laxmipur-Jagatgumma-Urla Road, Vill-Kara Raipur	121947
16.	Shree Sita Ispat & Power Ltd. Vill-Brejhara,	121947

	Guma-Urla Road, Raipur	
17.	Gagan Resources Pvt. Ltd. SiltaraDharsiwa, Opp. Chhugani House, Raipur	13880
18.	Jain Balaji Ind. Ltd. (HEG Ltd.) Ind Growth Centre Birai, P.O. Rasmada, Durg	327804
	Total (II)	**3926194**
	Grand (I+II)	**8208912**

III Undertaking/Challan Pending from the Consignees (the buyer of Coal)

S. No.	Name of Consignee (buyer of Coal)	Service Tax Liability Rs.
1.	Shree Shyam Ispat Pvt. Ltd., Taraimal P.O.-Gerwani, Raigarh	33874
2.	Gerwal Associates Ltd., Matakambeda,Keonjhar, Orissa	80812
3.	Chattisgarh Electricity Company Ltd. Ind. Growth Centre, Siltara, Raipur	122954
4.	Kamal Sponge & Steel, Kama Villa, Bahdhavgarh Colony, Satna (MP)	56039
5.	Indsil Energy and Electrochemicals Ltd., 49, AvanashiRoad,Coimbatore (T.N.)	49521
6.	Ind Agro Synergy Ltd., 624, Urla, Raipur	42841
	Total (III)	**386041**
	Grand Total (I+II+III)	**8594953**

7. As regards the invocation of extended period, the counsel submitted that the appellant was regularly paying service tax on coal washing charges and ST-3 returns were regularly filed. Therefore, all facts were within the knowledge of the Department, and nothing was concealed. Hence, the extended period of limitation is not invokable.

8. The learned Authorised Representative submitted that the Consignment Notes issued by M/s Jai Jagdish Transporter, name and address of consignee mentioned was that of the appellant. Further, perusal of the ledger account of the transporter, indicated that freight charges were also paid by the appellant to the transporter, against transportation of the coal by road. He submitted that the appellant is a company established by

Companies Act, 1956 and paid transportation charges on the basis of consignment notes issued by the transporter. Therefore, the Appellant is liable to pay service tax in terms of Rule 2(I)(d)(v) of the Service Tax Rules, 1994.

9. The learned Authorised Representative further added that in all the contracts, the scope of work includes the job of transportation of raw coal from the SECL mines to the premises of the appellant by their appointed transport agency i.e. M/s Jai Jagdish Transport. Every contract stipulates in very clear terms that the work orders or contracts are entered into by the appellant wherein the rates are quoted as per the negotiated terms with different buyers in regard to the contractual job of transportation cost of raw coal from the mines to the washery. Accordingly, the responsibility of transportation of coal was on the appellant. The appellant had appointed the transporter and paid the transporter the actual transportation cost for each consignment. The invoice was raised by the appellant as per the contractual terms/rates. The contracts were made on principal-to-principal basis and not on agency basis since an agent cannot incur any profit or loss on his own account in an agency-principal relationship and also no fiduciary relationship exists between the appellant and the buyer so far as transportation activities are concerned. The appellant doesn't maintain **any account nor are they submitting** the accounts to show the actual transportation cost to the buyers nor the buyers are entitled to supervise the accounts of the appellant, regarding the actual transportation cost. Therefore, the appellant

cannot be treated as an agent of the buyers of washed coal, and the business relationship is on principal-to-principal basis.

10. As regards the benefit of Notification No. 32/2004-ST, the learned Authorised Representative submitted that the appellant had the option of availing benefit of Notification No. 32/2004-ST dated 03.12.2004 as amended, subject to the fulfilment of conditions prescribed in the Notification. For availing the benefit of the said Notification, they have to produce a certificate or documentary evidence from the transport agency that they have neither availed Cenvat credit on inputs or capital goods nor the benefit of Notification No. 12/2003-ST has been taken by them. The appellant had failed to produce any such evidence before adjudicating authority.Consequently, the appellant has not complied with the condition of the Notification/instructions contained in Board's Circular No. B1/6/2005-TRU dated 27.07.2005. Further, he stated that the appellant had not disclosed this fact of non-inclusion of such transportation charges paid by them during the said period in their ST-3 returns submitted by them to the Department. The Sr. No. 4(A) of ST-3 requires the disclosure of value of taxable services, in which the appellant had not shown such taxable value. This establishes their intent to evade the payment of service tax. Such non-payment of service tax was unearthed during the course of detailed investigation/Audit of the records of the appellant.

11. We have heard the learned Counsel for the appellant and the learned Authorized Representative for the Department. It is evident

that the current appeal against the impugned order will have to be decided within the contours of the earlier remand order dated 21.11.2012 of this Tribunal. For ease of reference, the relevant paragraphs are reproduced hereinafter:

> "9. Prima-facie we are of the view that if service tax for transportation from mines to washery is paid by the buyer of coal, there is no case for demanding such tax from the respondent again. If respondent is claiming with supporting evidence that in any case the tax liability has been paid by the buyer of coal a finding of fact on such claim has to be on record for finally deciding the appeal period in the present appeal there is only a claim by the respondent and acceptance of the claim by the Commissioner by inspection of a few sample invoices about which revenue is aggrieved.
>
> 10. So there is a need to adjudicate this case afresh. So we set aside the order and remand the matter for a fresh decision in this matter after giving proper opportunity to the respondent to prove that service tax on all the impugned instances has been paid by the buyers of the cool. The adjudicating authority should record his findings for each contact separately considering the evidence available with revenue and the evidence that may be submitted by the respondent.
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> 11. Appeal is disposed off in above terms."

12. From the above it is apparent that the Tribunal had directed the adjudicating authority to examine the evidence available with the Department as well as the evidence that may be submitted by the appellant, to verify the claim that the service tax on transportation had been paid by the buyers/consignees of the coal. The Tribunal in the remand order has observed that if the service tax for transportation from mines to washery is paid by the buyer of the coal, then there is no liability on the appellant. The impugned order has to be examined through the prism of the remand order. In para 17 of the impugned order, the adjudicating authority has noted that the appellant had paid transportation charges amounting to Rs. 28,82,55,591/- during the financial years 2005–06 and 2006–07. He has admittedly gone through the work orders/contracts order letter or invoices placed by 33 parties who

were buyers of such beneficiated/washed coal. He has noted that in most contracts the scope of work was mainly transportation of raw coal from SECL Collieries to the appellant's factory and beneficiation of coal conforming to their specifications and supply at factory gate basis. He has gone on to note that in 14 work orders, the contract involved (i) purchase of raw coal from the appellant at a fixed price PMT; (ii) transportation of raw coal from Gevra/Dipika Colliery at a fixed cost;(iii) washing of coal to beneficiated coal at a fixed rate PMT. In the remaining contracts the only major difference was that the raw coal was purchased directly by the buyer of washed coal and the inward transportation cost for such raw coal and the washing charges were fixed as negotiated in the contract. He has gone on to observe that the appellant scope of work included price/rate specification for the transportation cost from Colliery to factory premises and coal washing charges. In all these contracts, he has gone on to observe that the appellant is appointing their own transporter, keeping different account, making payments to the transporters from there on account as a principal, although he was recovering the transportation expenses and washing of coal charges from the buyers of washed coal. This is exactly what the learned counsel of the appellant has pleaded before us, that the appellant was collecting the transportation costs from the buyer/consignee of the washed coal. The appellant was registered for carrying out beneficiation of coal and was discharging the service tax liability accordingly. This has been acknowledged by the adjudicating authority. We observe that the adjudicating authority has denied the evidence placed by the appellant on Bill

Wise service tax reconciliation and service tax deposit challan in the case of M/s Lafarge India Pvt Ltd., on the grounds that they have not submitted their freight ledger copies not submitted any details of ST-3 returns filed by them. The adjudicating authority has gone on to hold that since M/s Lafarge India in ordinary course of business makes payment of other transportation expenses to various other transporters as well as to other entities and as the ST-3 returns reflects only the consolidated total freight amount, it cannot be ascertained from the documents submitted whether the payment of service tax shown to have been paid is with regard to the same transportation expenses incurred for transporting the washed coal. He has given similar findings in the case of **Vandana Global Ltd., Shri Harikrishna Sponge Iron Limited, Shri Bajrang Power and Ispat Ltd., Mahendra Sponge and Power (P) Ltd. etc.,** to reject the evidence submitted by the appellant. It is not known as to what additional evidence the adjudicating authority wanted to satisfy himself that the liability of service tax on such transportation of washed coal had been paid by the buyers/consignees. The Tribunal in its order has very clearly directed the adjudicating authority to consider the evidence available with Revenue and the evidence that may be submitted by the appellant. We find that the adjudicating authority has gone on to merely consider the challans submitted in respect of 9 consignees and undertaking on the letterhead by 18 of the consignees. The Tribunal had directed the adjudicating authority to examine the documents available with Revenue, such ST-3 returns of all these consignees. The authority could have called for the connected invoices/Tax deposit Challans to ascertain payment. The adjudicating authority had to co-relate the same with the evidence that may be submitted by the appellant. It is to be noted that the Tribunal has carefully used the term 'may' for the appellant, and the responsibility was placed on Revenue to examine the documents which were available with the Department. The department could have obtained the copy of the relevant ledgers, invoices etc., from the consignees through the jurisdictional Range officers. This has not been done by the adjudicating authority which clearly shows that he has not followed this Tribunal's remand order in letter and spirit.

13. We find that the appellant has submitted the reconciliation of the details of the consignees who have furnished the challans and stated that the service tax deposited by them through challans includes the service tax liability is as follows:

S. No.	**Name of buyer of Coal**	**Challans submitted evidencing deposition of Service tax amount (Rs.)**	**Service Tax liability involved in the instant case (Rs.)**
1.	M/s Vandana Global Raipur	19,00,053/-	2,89,598/-
2.	M/s Shri Harekrishna Sponge Iron Ltd., Raipur	10,30,517/-	2,47,520/-
3.	M/s Shri Bajrang Power and Ispat Ltd., Raipur	13,98,363/-	1,57,997/-
4.	M/s Mahendra Sponge & Power P. Ltd., Raipur	1,81,600/-	1,01,096/-
5.	M/s Vandana Vidyut Ltd., Raipur	1,28,061/-	45,454/-
6.	M/s ACC Jamul Cement Works	23,60,515/-	6,84,116/-
7.	M/s Lafarge India (two units-one at Sonadih and other at Arasmeta)	1,31,95,326/-	24,71,401/-
8.	Rashmi Sponge Iron Pvt. Ltd., 2/511, Choubey Colony, Raipur	5,20,582/-	55,972/-
9.	Hi tech Power & Steel Ltd., 199-C, 1st floor, Main Road, Samta Colony, Raipur	9,30,529/-	2,28,564/-
	GRAND TOTAL (S. No. 1-9)		**42,82,718/-**

The appellant has also submitted the undertaking from 18 consignees that they have paid service tax on such transportation of coal. The appellant has not been able to submit any response from only 9 such consignees, wherein the service tax liability remaining to be reconciled is Rs. 386041/-. We note that the department has not placed any evidence on record to disprove the tax payments as confirmed by the buyers/consignees of washed coal. Instead, the adjudicating authority has rejected the evidence in a mechanical manner.We find that in similar circumstances in the case of **M/s Angiplast Pvt. Ltd., Vs Commissioner of Service Tax, Ahmedabad [2013 (32) STR 628 (Tri-Ahmd)** has held:

> "8. On perusal of the records, I find that there is no dispute that the amount of service tax liability which is contested for the appellant is in respect of the services rendered by M/s Naranji Peraj Transport Co., M/s Pathik Roadlines and Transport Corporation of India. On perusal of the certificate issued by these transport companies, as an page numbers 36, 37 and 38, I find that the transporters have categorically stated that this service tax liability for the invoices raised on the appellant has been discharged by them and they had also mentioned the service tax registration number and PAN number in their certificates. As against such documentary evidences, the first appellate authorities findings as to no authentic documentary evidence has been produced, seems to be incorrect. Since the certificate clearly indicate the service tax registration number, the lease that could have been expected from the revenue was to call for the details from the concerned jurisdictional service tax authorities. Having not done, the lower authorities cannot shift the entire blame on the appellants for having not produced any authentic documentary evidence.
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> 9. I find that the decision of this Bench in the cases of M/s Navyug Alloys Pvt Ltd., Mandev Tubes, Geeta Industries Pvt Ltd., will squarely cover the issue in favour of the assessee."

14. Also, the Board in its Circular 341/18/2004-TRU (Pt) dated 17.12.2004 has clarified the following:

> "5.7. If Service Tax due on transportation of a consignment has been paid or is payable by a person liable to service tax, service tax should not be charged for the same amount from any other person, to avoid double taxation."

15. In view of the entire discussions above, the submissions advanced by the learned authorized representative for the Revenue cannot be accepted. The Revenue has failed miserably to lead any evidence despite specific orders by this Tribunal. Secondly, having considered the issue on merits, we are of the firm opinion that the appellant acted as an agent or an intermediary between the seller of coal i.e., SECL and the buyer of the coal. We also find from the evidence led by the appellant that SECL was the consignor and buyers of the coal were consignees and referring to large number of instances where the incidence of freight was actually borne by the consignees and which has not been disputed by the Revenue, it is the buyers of the coal who are liable to make the payment of service tax on freight amount paid to the transporter for transportation of coal in terms of Rule 2(1)(d) 21(v) of Service Tax Rules, 1994.

16. We, therefore, set aside the impugned order and allow the appeals. Accordingly, the appeals stand allowed.

(Pronounced in Court on 13.09.2023)

(BINU TAMTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

RM