

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH- COURT NO. 3

Service Tax Appeal No. 55171 of 2023

(Arising out of Order-in-Appeal No. 97/ZR/POLICY/2023 dated 20.12.2023 passed by the Commissioner of Customs, (Airport & General), New Delhi.)

Komal Devi

CB-96, Ring Road,
Naraina, New Delhi-110028

....Appellant

Versus

**The Commissioner of Customs,
(Airport & General)**

New Custom House, Near IGI Airport,
New Delhi-110037

....Respondent

APPEARANCE:

Shri Shailendra Vijay, Advocate for the Appellant
Shri N.K. Singh, Authorised Representative of the Department

CORAM:

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

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

DATE OF HEARING/ DECISION: September 21, 2026

FINAL ORDER NO. 51488/2026

SOMESH ARORA

The total demand involved in this case is Rs. 4,29,964 being contested on the ground the appellant was providing transport services, though the appellant claimed that she was a one truck owner and truck was let out to certain people who needed to transport. At the level of original authority the appellant did not cause appearance. However, at the level of Commissioner (Appeals) matter was heard on merits and the Commissioner (Appeal) asked for the documents as to what kind of transaction was being undertaken by the single truck owner. We have considered the submissions made by both sides including the order of the Commissioner (Appeal). We find once it is accepted that the appellant was one truck owner and prove non-taxability them to ask it

to bring on record the evidences when she was still not within the purview of tax cannot be the only reason for which Commissioner (Appeal) has confirmed the demand. We find the documents asked could have been relevant only when the non taxability of the appellant as single truck owner concern of good transport service was not accepted by the department. We hold that onus of service being taxable has not been discharged by the department. Appeal is therefore allowed.

(Order dictated in the Open Court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

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