IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA

REGIONAL BENCH - COURT NO.1

Service Tax Appeal No.76481 of 2014

(Arising out of Order-in-Appeal No.809/Pat/S.Tax/Appeal/2014 dated 12.08.2014 passed by Commissioner(Appeals), Customs, Central Excise & Service Tax, Patna.)

M/s. S. Ranjan & Associates
(Nath Ice & Cold Storage, Mogalpura, Patna City, Patna-800008.)

...Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Patna

.....Respondent

(C.R. Building, Bir Chand Patel Path, Patna, Bihar.)

APPEARANCE

NONE for the Appellant (s)
Shri S.S.Chattopadhyay, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)

FINAL ORDER NO. 77185/2023

DATE OF HEARING : 20 September 2023
DATE OF DECISION : 20 September 2023

Per : ASHOK JINDAL :

Despite notice, none appeared on behalf of the appellant, nor any request for adjournment has been received. Considering the fact that the appellant pertains to the year 2014, therefore, the same is taken up for disposal.

2. The facts of the case are that the appellant is a service provider under the category of 'Clearing and Forwarding Agency Service', was issued a show cause notice for short payment of service tax amounting to Rs.1,25,495/- during the period October 2011 to December 2011. The case of the revenue is that the appellant is required to pay service

tax at the time of issuance of bill for the service provided by the appellant irrespective of the amount received. The appellant contended that they have paid the service tax on the amount received and not on the amount billed, therefore, the impugned demand has been confirmed against the appellant. Against the said order, the appellant is before us.

3. On going through the records before us, we find that during the impugned period, the appellant was required to pay service tax at the time of issuing invoice to the service recipient not on the receipt basis. Therefore, we do not find any infirmity in the impugned order, the same is upheld.

In these terms, the appeal is dismissed.

(Operative part of the order was pronounced in the open Court.)

Sd/
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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