

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 76026 of 2016

(Arising out of Order-in-Original No.37/COMMR/ST-I/KOL/2015-16 dated 22.02.2016 passed by Commissioner of Service Tax, Kolkata)

Commissioner of CGST & C.Ex, Kolkata, : **Appellant**
180, Shantipally, Rajdanga Main Road, Kolkata-700 107

VERSUS

M/s. Container Handling Services, : **Respondent**
33/1, Netaji Subhas Road, Marshall House, 2nd Floor,
Room No.-214, Kolkata-700 001.

APPEARANCE:

Shri A.Mukherjee, Authorized Representative for the Appellant

Shri N.K.Chowdhury, Advocate for the Respondent

CORAM:

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

FINAL ORDER NO. 77861/ 2025

DATE OF HEARING :02.12.2025

Order : [Per Shri Ashok Jindal]

The Revenue is in appeal against the impugned order wherein the Ld. Adjudicating Authority dropped part of the demand against the Respondent holding that the appellant is goods transport agent on the basis of sample consignment produced by the Respondent, therefore, Respondent is not liable to pay tax under port services as it is a case of transportation of goods from port to outside customers and from customers place to the port.

2. The Ld. Authorized Representative submitted that as Adjudicating Authority has not examined all the consignment notes therefore, the impugned order is bad in law.

3. We have gone through the records placed before us. We find that the Show Cause Notice has been issued on the premise that the appellant is providing service within the port area and on trailer which they have provided their customers for transportation of goods that is also within the port area.

4. Whereas facts are totally different. The demand of Service Tax has been raised under port services for the transportation of goods i.e. transportation of goods from port to the customer place and from customer place to the port and vice-versa. As the proper classification of the goods services is goods transportation service and the Revenue is seeking to demand of Service Tax in the port service, the same is not permissible.

5. In view of this the Adjudicating Authority has rightly dropped the demand against the Respondent.

6. In view of this we do not find any merit in the appeal filed by the Revenue before us. Accordingly, the same is dismissed.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)