IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. I

Service Tax Appeal No. 42451 of 2013

(Arising out of Order-in-Original No. 10/2013-ST dated 30.08.2013 passed by the Commissioner of Central Excise, Chennai-II Commissionerate, 692, M.H.U. Complex, Nandanam, Chennai – 600 035)

M/s. Core Minerals **: Appellant**
5th Floor, Tower-II, TVH Belicia Towers,
No. 94, MRC Nagar, Chennai – 600 028

VERSUS

The Commissioner of Service Tax, **: Respondent**
[Presently 'Commissioner of G.S.T. & C.Ex., Chennai South']
692, M.H.U. Complex, Nandanam,
Chennai – 600 035

APPEARANCE:

Shri M. Karthikeyan, Advocate for the Appellant

Smt. Sridevi Taritla, Additional Commissioner for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 40437 / 2023

DATE OF HEARING: 04.05.2023

DATE OF DECISION: 15.06.2023

Order : [Per Hon'ble Mr. P. Dinesha]

Brief facts relevant for our consideration, *inter alia*, are that the appellant is a registered service provider and appears to be providing shipping services to their group companies for export of goods. The appellants appear to be owning two vessels and it also appears that the appellants were availing services of foreign vessels on voyage charter basis. During the year 2008-09 and 2009-10, the appellant had entered into agreements for obtaining the following vessels on voyage charter basis.

Sl. No.	Financial Year	Name of the foreign vessel	Name of the owner	Name of the customer	Type of contract
1	2008-2009	MV Ozgy Aksoy	Cargil SA	Archean Granites P. Ltd.	Voyage
2		MV Ikan Selangat	Pacnav SA		Voyage
3		MV Good Providence	GML, India.		Voyage
4	2009-2010	MV Bainco Zealand	Sea Priority	Archean Granites P. Ltd.	Voyage

1.2 It appears that the above said vessels were provisioned to the group company, M/s Archean Granites Private Limited on back-to-back basis and on actual cost basis. It appears that agreements entered into by the appellant with the above foreign vessel owners as well as that with M/s. Archean Granites Pvt. Ltd. were in form of "Fixture Notes", as per which, the same was for the carriage of cobblestone from Chennai to Newark on voyage charter basis, for a specified amount of freight.

1.3 It is a fact borne on record that the following vessels, admittedly owned by the appellant, were lent to their group company, viz., M/s. Good Earth Maritime Ltd. on time charter basis. The first agreement entered into appears to be in respect of vessel, by name, MV GOOD PURPOSE, which was a standard bareboat charter and the other agreement entered into in respect of vessel, by name, MV GOOD SEASON, appears to be a time charter in Government Form approved by the New York Produce exchange.

Sl. No.	Financial Year	Name of the vessel	Name of the owner	Name of the customer	Type of contract
1	2008-2009	MV Good Purpose	Core Minerals	Good Earth Maritime Ltd.	Time
2	2009-2010	MV Good Season	Core Minerals	Good Earth Maritime Ltd.	Time

2. It appears that there was an investigation by the Survey, Intelligence and Research (SIR) branch of Service Tax Commissionerate, Chennai, consequent to which a Show Cause Notice ('SCN' for short) No. 174/2011 dated 11.04.2011 came to be issued to the appellant proposing a demand of Service Tax of Rs.5,48,01,202/- on the alleged activity of the appellant, of providing vessels to the group company for export of goods, during the period 2008-09 and 2009-10 under Supply of Tangible Goods Service ('STGS' for short), and a further Service Tax of Rs.5,19,120/- on the security deposit of Rs.42,00,000/- received by the appellant during January 2008 for renting of their property in the Fifth floor, Phase II, TVH Beliciaa Towers, No. 94, M.R.C. Nagar, Chennai – 600 028, vide lease deed dated 20.06.2007 under renting of immovable property service, under the proviso to Section 73(1) of Finance Act, 1994, along with applicable interest. In the SCN, it was thus proposed to appropriate Rs.2,11,85,231/- apparently remitted by the appellant vide challans dated 06.07.2009 and 15.07.2009 towards the proposed demands, apart from proposing the levy of penalties under Sections 76, 77 and 78 *ibid*.

3. It appears that the appellant filed its reply thereby denying Service Tax liability as proposed, but after due process, the Commissioner of Central Excise, Chennai II Commissionerate vide impugned Order-in-Original No. 10/2013-ST dated 30.08.2013 appears to have confirmed the demands of Service Tax under STGS and on the security deposit amount received under the head 'renting of immovable property', along with interest, appropriated the amount of Rs.2,11,85,231/- paid by appellant, as proposed in the SCN, and also Rs.1,39,297/- paid by appellant vide challan dated 31.03.2010. Penalty equal to the above demand of service tax was also imposed under Section 78 *ibid.*

4. Aggrieved by the above demands in the impugned Order-in-Original, the appellant has preferred the present appeal before this forum.

5. When the matter was taken up for hearing Shri M. Karthikeyan, learned Advocate, appeared for the appellant and Smt. Sridevi Taritla, learned Additional Commissioner, argued for the Revenue.

6. The submissions of the learned Advocate are summarized below: -

- Levy of service tax on the taxable service of "supply of tangible goods" was introduced in effect from 01.06.2008 by insertion of clause (zzzzj) to Section 65(105) of the Finance Act.

- TRU letter DOF No. 334/1/2008-TRU dated 29.02.2008 clarified that transfer of right to use any goods is leviable to sales tax/VAT as deemed sale of goods in terms of Article 366(29A)(d) of the Constitution of India and such transfer of right to use involves transfer of both possession and control of the goods to the user of the goods.

- Transaction of allowing another person to use the goods without giving legal right of possession and effective control, not being treated as sale of goods, is treated as service under STGS.

- In order to attract levy under STGS, two ingredients must be satisfied. i.e., i) there should be transfer of right to use and ii) such transfer of right to use should be without transfer of legal right of possession and control.

- Fixture notes entered into between the appellant and M/s. Archean Granites Private Limited were for carriage of cobblestone from Chennai to Newark on payment of freight; that the Fixture Note is a simple contract of carriage and it is not an arrangement for

transfer of right to use the vessel. The Fixture Notes do not even mention anything about such transfer of right to use or about non-transfer of legal right of possession and control, in order to attract the levy of service tax under STGS.

- He relied upon the decision of the Hon'ble Supreme Court in the case of *M/s. Great Eastern Shipping Company Ltd. v. State of Karnataka [2020 (32) G.S.T.L. 3 (S.C.)]* wherein, at paragraph 52 of its order, the Hon'ble Court has referred to Halsbury's Laws of England 4th Edition, Volume 43, where "meaning of contract by charterparty" has been discussed. He would submit by relying on the above that the Fixture Note agreements entered into are contracts for carriage of goods simpliciter.

- Learned Advocate also relied on a decision of the Hon'ble Supreme Court in the case of *Union of India v. M/s. Gosalia Shipping Private Ltd., Margao, Goa [1978 Vol. III ITR 307=1978 (3) SCC 23],* wherein the Hon'ble Court had considered the scope of the amount which the time charterers had agreed to pay to the owners of the ship on account of carriage of goods, for the purposes of Section 172(2) of the Income Tax Act, 1961. By drawing reference to this, learned Advocate drew our attention to the observation of the Hon'ble Court to the "Law of Carriage by Sea" written by B.C. Mitra and specifically, drew reference to the following observations of the Hon'ble Supreme Court on 'time charter': -

> *"..one in which the ownership and possession of the ship remain with the original owner whose remuneration or hire is generally calculated at a monthly rate on the tonnage of the ship, while a voyage charter is a contract to carry specified goods on a defined*

voyage on a remuneration or freight usually calculated according to the quantum of cargo carried."

- Reliance was placed on an order of the co-ordinate Mumbai Bench of CESTAT in the case of *M/s. Essar Steels Ltd. v. Commissioner of Customs, Ahmedabad* reported in *2003 (156) E.L.T. 42 (Tri. – Mum.)* wherein, according to him, it has been held that freight cost for the voyage from loading port to the destination port was required to be included in the CIF value of the imported goods for the purpose of levy of import duties and the totality of charges paid for hire of vessels on time charter basis need not be added to determine the assessable value. He would further contend that the Revenue's appeal against the said order of the Mumbai Bench was dismissed by the Hon'ble Supreme Court by relying upon the decision in *M/s. Gosalia Shipping Pvt. Ltd. (supra).*

- Thus, the transactions by Fixture Notes in question were contracts for transportation of goods for freight and it did not involve any transfer of right to use the vessel and hence, the demand of Service Tax under STGS was not sustainable.

- With regard to own vessels of the appellant given to M/s. Good Earth Maritime Ltd., it was submitted that in respect of the said vessels, it was a bareboat charterparty, and in terms of the said bareboat charterparty clauses, it involved a transfer of right to use and as such the first ingredient for levy of Service Tax on STGS stood satisfied. The second ingredient requires that such transfer of right to use should be without transfer of legal right of possession and control, which is not satisfied in this case, and hence, there cannot be any levy. In this

regard, he has placed reliance on the following decisions: -

a) *International Seaport Dredging Ltd. v. Commissioner of Service Tax, Chennai [2018 (12) G.S.T.L. 185=2018 (3) TMI 633 – CESTAT, Chennai]*

b) *Universal Dredging & Reclamation Corporation Ltd. v. Commr. of C.G.S.T. & C.Ex., Madurai [2021 (44) G.S.T.L. 401 (Tri. – Chennai)]*

c) *Petronet LNG Ltd. v. Commissioner of Service Tax, New Delhi [2016 (46) S.T.R. 513=2013-TIOL-1700-CESTAT-DEL]*

- It was submitted that the bareboat charter party in respect of the vessel MV GOOD PURPOSE was entered into on 19.12.2007 and the vessel was delivered during December 2007 itself; the levy of Service Tax on STGS **for use** was introduced with effect from 16.05.2008. Thus, relying on the decision in the case of *M/s. Petronet LNG Ltd. (supra),* he submitted that the taxable event is the supply of tangible goods for use and not the use of the tangible goods supplied, and therefore, notwithstanding the fact that the **hire charges continued to be paid for the period after the introduction of levy,** Service Tax was not leviable as the supply of tangible goods for use was before the date of introduction of the levy.

- Lastly, with regard to demand of Service Tax of Rs.5,19,120/-, it was submitted that paragraph 2.3 of the lease deed makes it clear that the amount of Rs.42,00,000/- received was towards interest fee security deposit which was refundable on the expiry of the period of lease, and the same could not therefore be considered as advance rent paid towards the taxable service of "renting of immovable

property" and hence, the demand was not sustainable.

- The adjudicating authority in the impugned order has confirmed the demand merely observing that the appellant did not produce any proof in support of their claim that the amount was refundable security deposit.

- When the lease deed clearly and explicitly provided that such a payment of Rs.42,00,000/- was towards interest fee security deposit, which was refundable on expiry of the lease period, and when there was no specific mention as to the requirement of any advance payment of rent, treating the same as advance payment of rent would not arise.

- It was submitted that the issue involved in the proceedings is of legal interpretation and the Department did not suspect the *bona fides* of the appellant and nor is there any finding as to the fact that the appellant had acted with an intention to evade payment of tax. Therefore, the invocation of extended period of limitation and consequently, the imposition of penalty under Section 78 of the Finance Act, 1994, is not sustainable. In this regard, he drew our attention to page 10, paragraph 7(k) of the Order-in-Original.

7.1 *Per contra*, learned Additional Commissioner submitted that according to Blacks' law dictionary, a 'voyage charter' is a charter under which the ship owner provides a ship and crew, and places them at the disposal of the charterer for the carriage of cargo to a designated port; the voyage charterer may lease the entire vessel for a voyage or series of voyages or may lease only a part of the vessel; that under a voyage charter, the vessel is let out to the charterer for a specific voyage and the ship owner will be paid freight which will cover its costs, including fuel and crew, as well as its profit.

7.2 It was submitted that 'time charter' is a contract for the hire of a ship or charterparty for a specified period of time; the charterer pays for the bunker fuel, fresh water, port charges, etc., in addition to the charter hire, a charter under which the ship owner continues to manage and control the vessel, but the charterer designates the ports of call and cargo carried.

7.3 It is submitted that under both types of charter, the vessel is chartered and therefore, the contention of the appellant that a voyage charter is meant for transport of goods was incorrect.

7.4 On the contention of the appellant that the agreement was entered into in respect of vessel MV GOOD PURPOSE (dated 19.12.2007) prior to the introduction of levy of Service Tax on STGS for use and no Service Tax was payable on it, she would submit that the appellant neither made this plea nor submitted any agreement evidencing the same before the adjudicating authority and hence, is an afterthought, which cannot be accepted, since, the appellant has made Service Tax payments voluntarily and without any protest on being pointed out by the Department.

7.5 She placed reliance on the following citations in support of arguments: -

a) *Shipping Corporation of India Ltd. v. C.C.E. & S.T. (LTU), Mumbai [2014 (33) S.T.R. 552 (Tri. – Mum.)]*

b) *Commissioner of Service Tax, Ahmedabad v. Adani Gas Ltd. [2020 (40) G.S.T.L. 145 (S.C.)]*

c) *EIH Ltd. v. Commissioner of Central Excise, Delhi-I [2019 (24) G.S.T.L. 592 (Tri. – Del.)]*

d) *Global Vectra Helicorp Ltd. v. Commissioner of Service Tax, Mumbai-II [2016 (42) S.T.R. 118 (Tri. – Mum.)]*

8. We have considered the rival contentions, we have perused the documents placed on record and we have also considered decisions / orders of various judicial fora relied upon during the course of arguments.

9. After hearing both sides, we find that the only issue to be decided by us is: whether the appellant is liable to pay Service Tax under STGS on both voyage charter and time charter and the security deposit and consequently, whether the impugned demand is sustainable?

10.1 The learned Advocate has referred to the **TRU** letter **dated 29.02.2008**, the relevant portion of which reads as follows: -

> *"4.4 Supply of tangible goods for use:*
>
> *4.4 .1 Transfer of the right to use any goods is leviable to sales tax / VAT as deemed sale of goods [Article 366(29A)(d) of the Constitution of India]. Transfer of right to use involves transfer of both possession and control of the goods to the user of the goods.*
>
> *4.4.2 Excavators, wheel loaders, dump trucks, crawler carriers, compaction equipment, cranes, etc., offshore construction vessels & barges, geo-technical vessels, tug and barge flotillas, rigs and high value machineries are supplied for use, with no legal right of possession and effective control. Transaction of allowing another person to use the goods, without giving legal right of possession and effective control, not being treated as sale of goods, is treated as service."*

10.2 Levy of service tax on "supply of tangible goods for use" ('STGU' for short) was introduced **with effect from 16.05.2008** by insertion of clause (zzzzj) of section 65(105) of the Finance Act, 1994, which reads as under: -

> *"to any person, by any other person, in relation to supply of tangible goods, including machinery, equipment and appliances for use, without transferring right of possession and effective control of such machinery, equipment and appliances."*

10.3 From the above, it is clear that the "transfer of right to use any goods" is leviable to sales tax / VAT as 'deemed sale of goods' in terms of Article 366(29A)(d) of the Constitution of India and transfer of right to use involves transfer of both possession and control of the goods to the user of the goods, but transfer of right to use of any goods, without giving legal right of possession and effective control, not being treated as deemed sale of goods, is treated as service. That is to say, the following ingredients are required to be satisfied for fastening any liability to Service Tax under the head STGS: -

i. there should be transfer of right to use; and

ii. such transfer of right should be without transfer of right of possession and control.

10.4 We have to therefore examine whether the activities of the appellant on voyage charter basis and on time charter basis to their group companies, M/s. Archean Granites Pvt. Ltd. and M/s. Good Earth Maritime Ltd. respectively, would satisfy the above requirements of law.

10.5 We will first examine the issue on voyage charter basis.

Voyage Charter:

11.1 It is not disputed here that the appellant herein has obtained various vessels from the foreign vessel owners by entering into agreements in the form of 'Fixture Notes' on voyage charter basis and a sample of Fixture Note dated 27.06.2008 entered in respect of vessel MV OZGE AKSOY is reproduced hereunder: -

Annexure-9

CORE MINERALS

Corporate Office : 5th Floor, Tower 2, TVH Beliciaa Towers, 94, MRC Nagar, Chennai - 600 028, India.
Ph : +91 44 43033444 Fax : +91 44 43033555, 43033777 Email : info@archeangroup.com

FIXTURE NOTE

IT IS THIS DAY 27th JUNE 2008 MUTALLY AGREED BETWEEN M/S. CARGILL INTERNATIONL SA, OWNERS OF M.V.OZGE AKSOY AND M/S. CORE MINERALS , , TVH BELICIAA TOWERS, PHASE II, 5TH FLOOR, NO. 94 MRC NAGAR, CHENNAI – 600 028 FOR CARRIAGE OF COBBLE STONE FROM CHENNAI TO NEWARK ON VOYAGE CHARTER BASIS.

.DETAILS OF VESSEL

NAME	: MV OZGE AKSOY
DWT	: 45,664 MT ON 11.62 M SSW DRFT
LOA	: 185.70 M
BEAM	: 30.40
GRT/NRT	: 26059/14889
HOLDS/HATCHES	: 5/5
LOAD PORT	: CHENNAI
DISCHARGE PORT	: NEWARK
FREIGHT	: USD 63 PER MT FIO BSS
LOAD RATE	: 3000 MT PWWD SHINC
DISCHARGE RATE	: 8000 MT PWWD SHINC
NOR & LAYTIME	: NOR ATDNSHINC,LAYTIME TO COMMENCE ON ARRIVAL BENDS
DEMURRAGE	: USD 37500 PER DAY; DEMHDES WTS BENDS
LAYCAN	: 08/17 JULY 2008

For Cargill International,SA
(As Owners)

AUTHORISED SIGNATORY

For Core Minerals
(As Charterers)

AUTHORISED SIGNATORY

11.2 The demand of Service Tax in the impugned proceedings is not in respect of this transaction as the Show Cause Notice itself, at paragraph 3.5, holds that proviso to Rule 3(iii) of the Import of Service Rules, 2006 is applicable for import of service.

11.3 The appellant has also entered into back-to-back agreements in the very same form of Fixture Notes with M/s. Archean Granites Pvt. Ltd., in respect of all such vessels and a sample of such a Fixture Note dated 27.06.2008, in respect of vessel MV OZGE AKSOY is reproduced hereunder: -

ARCHEAN GRANITES PRIVATE LIMITED

Corporate Office : TVH Beliciaa Towers, Phase II, 5th Floor, No.94, MRC Nagar, Chennai - 600 028
Ph : +91 44 43033444 Fax : +91 44 43033555, 43033777 Email : info@archeangroup.com

FIXTURE NOTE

IT IS THIS DAY 27th JUNE 2008 MUTALLY AGREED BETWEEN M/S. CORE MINERALS ,DISPONENT OWNERS OF M.V.OZGE AKSOY AND M/S. ARCHEAN GRANITES PRIVATE LIMITED , TVH BELICIAA TOWERS, PHASE II, 5TH FLOOR, NO. 94 MRC NAGAR, CHENNAI – 600 028 FOR CARRIAGE OF COBBLE STONE FROM CHENNAI TO NEWARK ON VOYAGE CHARTER BASIS.

.DETAILS OF VESSEL

NAME : MV OZGE AKSOY
DWT : 45,664 MT ON 11.62 M SSW DRFT
LOA : 185.70 M
BEAM : 30.40
GRT/NRT : 26059/14889
HOLDS/HATCHES : 5/5

LOAD PORT : CHENNAI

DISCHARGE PORT : NEWARK

FREIGHT : USD 63 PER MT FIO BSS

LOAD RATE : 3000 MT PWWD SHINC

DISCHARGE RATE : 8000 MT PWWD SHINC

NOR & LAYTIME : NOR ATDNSHINC,LAYTIME TO COMMENCE ON ARRIVAL BENDS

DEMURRAGE : USD 37500 PER DAY; DEMHDES WTS BENDS

LAYCAN : 08/17 JULY 2008

For Core Minerals
(As Disponent Owners)

AUTHORISED SIGNATORY

For Archean Granites Pvt Ltd
(As Charterers)

AUTHORISED SIGNATORY

11.4 From the above agreements / Fixture Notes, we notice that it is for carriage of cobblestone from Chennai to Newark for a freight at USD 63 per MT FIO BSS [FIO BSS means – 'free in and out basis']. That is to say, the freight is not inclusive of the charges towards loading and discharging and the same is to be borne by the charterer. There is also a separate provision in the agreement for loading and discharging rates. The agreement clearly mentions the Notice of Readiness (NOR), LAYTIME (Time allowed for loading or discharging) and LAYCAN (period within which the contract must start). In addition, the appellant has also furnished copies of 11 Bills-of-Lading issued by it between 4th August 2008 to 9th August 2008 for 44041 MT of cobblestone loaded on to the above vessel

by the shipper M/s. Archean Granites Pvt. Ltd. for movement from Chennai to Port Newark, USA. The appellant has charged freight of Rs.11,88,36,199/- on M/s. Archean Granites Pvt. Ltd. for the above [actual quantity of 44041.300 MT] shipped at the agreed rate of 63 USD per MT (conversion rate @42.83).

11.5.1 Further, there is nothing to suggest from the above agreements / Fixture Notes that transfer of right to use the vessel was granted by the appellant to M/s. Archean Granites Pvt. Ltd. and hence, we notice that it is an arrangement for carriage of goods for freight simpliciter though it is mentioned as 'voyage charter'. In the case of *M/s. Great Eastern Shipping Company Ltd. (supra),* the Hon'ble Supreme Court had an occasion to deal with various modes of charterparty of vessels and had observed that the time charterparty involved in the said case was absolute transfer of right to use along with transfer of possession and control, and levy of sales tax was applicable in terms of Article 366(29A)(d) of the Constitution of India. Reference has also been made to Halsbury's Laws of England, 4th Edition, Vol. 43, which is reproduced below for the sake of convenience: -

> *"52. Halsbury's Laws of England, 4th Edn., Vol. 43, has also been referred to in which the following discussion has been made :*
>
> > *"402. Meaning of "contract by charterparty." A contract by a charterparty is a contract by which an entire ship or some principal part of her is let to a merchant, called "the charterer," for the conveyance of goods on a determined voyage to one or more places, or until the expiration of a specified period. In the first case, it is called a "voyage charterparty," and in the second a "time charterparty." Such a contract may operate as a demise of the ship herself, to which the services of the master and crew may or may not be added, or it may confer on the charterer nothing more than the right to have his goods conveyed by a particular ship, and, as subsidiary to it, to have the use of the ship and the services of the master and crew."*

11.5.2 From the above it is clear that the charterparty may operate as a demise of the ship herself or it may confer on the charterer nothing more than the right to have his goods conveyed. In the case on hand, what is conveyed under the above Fixture Notes is only the right to convey the goods in a particular ship on a particular voyage and nothing more. This is because we have to go by the terms of the contract and nothing can be added to the same. From the contracts / Fixture Notes, intention of the parties is clear, to transport cobblestone from one place to another and incidentally using voyage charter and hence, there is nothing mentioned in the Fixture Notes about the 'otherwise usage' of the charter.

11.6.1 Further, in *M/s. Gosalia Shipping Pvt. Ltd. (supra),* the Hon'ble Apex Court has relied on the discussion contained in "Law of Carriage by Sea" by B.C. Mitra, as per which "a contract by charterparty is a contract by which an entire ship or some principle part thereof is let to a merchant who is called the charterer, for the conveyance of goods on a determined voyage to one or more places, or until the expiration of a specific period. The former case is called a "voyage charterparty", and the latter, a "time charterparty". A time charter, according to the author, is one in which the ownership and also possession of the ship remain with the original owner, whose remuneration or hire is generally calculated at the monthly rate on the tonnage of the ship, while a voyage charter is a contract to carry specified goods on a defined voyage on a remuneration or freight usually calculated according to the quantity of the cargo carried."

11.6.2 Even as per the above observation of the Hon'ble Supreme Court, it emerges that a voyage charter is a contract to carry specified goods on a defined voyage for freight.

11.6.3 The Hon'ble Apex Court in the above said decision has also relied on the discussion contained in Carver's

Carriage by Sea (Eleventh Ed., 1963, page 263) as per which "all charterparties are not contracts of carriage. Sometimes the ship itself, and the control over her working and navigation, are transferred, for the time being, to the persons who use her. In such cases, the contract is one of letting the ship, and subject to the express terms of the charterparty, the liabilities of the ship owner and the charterer to one another are to be determined by the law which relates to the hiring of chattels and not by reference to the liabilities of carriers and shippers."

11.6.4 Thus, where the ship and the control over her working and navigation are transferred for the time being to the persons who use her, then such charterparties are not contracts of carriage. However, the agreements being in the form of 'Fixture Notes', there can be no transfer of ship along with control navigation by the appellant to M/s. Archean Granites Pvt. Ltd. and therefore, it is difficult to accept that they are contracts of carriage.

11.6.5 It is relevant at this juncture, to re-visit *Gosalia Shipping Pvt. Ltd. (S.C.) (supra)*, wherein the contract in question was time charterparty and the issue was whether the consideration paid by the charter was towards carriage of goods, to be amenable to tax under Section 172(2) of the Income tax Act. The Hon'ble Court held that "….if the charterers are liable to pay the amount irrespective of whether they carry the goods or not, it would be difficult to say that the amount was payable on account of the carriage of goods…". It was thus held that in the case of time charter, irrespective of whether a charterer uses the vessel for transportation of cargo or for some other purpose or retains the vessel idle during the contract period, the charterer has to pay the consideration to the vessel owner and as such, the consideration paid is *per se* hire charges and use of the ship and cannot be for carriage of goods. However, in the instant case, the agreements termed as 'Fixture notes' are in the form of voyage charter

and not time charter, and the charges paid are freight which is determined based on actual quantity transported.

11.6.6 In the event the vessel so delivered is not put to use for the intended voyage of transportation of goods, the charterer is not liable to pay any freight, but the charterer may have to pay damages, which may be higher or lower than the agreed freight. That is to say, unlike in the case of the time charter, wherein, irrespective of the use of the vessel, the charterer is required to pay the agreed consideration, in the case of voyage charter if the vessel is not used for intended voyage for any reason by the charterer, then the charterer is not required to pay the agreed freight but the charterer may be called upon to pay damages for breach of contract and loss incurred by the vessel owner and in any case, such damages would not take the colour or character of consideration under the contract and payment of such damages would not alter the nature of the contract.

11.7 Learned Additional Commissioner had put forth that even in the case of voyage charter, the vessel is chartered and hence the claim of the appellant that voyage charter was nothing but a contract for carriage of goods, is not correct. But this will not hold any water in view of our discussions above. Moreover, the above contentions are not arising out of the SCN, wherein it has been put forth that the general terms and conditions enumerated in the Fixture Notes in respect of voyage charter vessels and the time charter vessels are identical, and since appellant is paying Service Tax on time charter vessels, they are liable to pay Service Tax even on the Fixture Note agreements in the case of voyage charter. We find that agreements in the form of Fixture Notes were entered into only in the case of voyage charter vessels and the agreements in respect of owned vessels which were let out on time charter basis were in different formats and clauses of the agreement are also different. We find that apart from the above allegation in the SCN, there is no other valid reason put forth to

support that there is transfer of right to use in such Fixture Note agreements entered into with M/s. Archean Granites Pvt. Ltd.

11.8.1 The other allegation in the Show Cause Notice is that the appellant has been accounting for the receipts under the Fixture Note agreements as charter hire charges. In this regard, the appellant has furnished a Chartered Accountant's Certificate which is placed at page 53 of the Appeal Memorandum, which is reproduced below: -

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V. CHANDRASEKHARAN AND ASSOCIATES
Chartered Accountants

Kalpataru Complex, First Floor
No. 44 C.P. Ramaswamy Road
Alwarpet, Chennai - 600 018
Phone: 2466 2279 Telefax: 2466 2576
e-mail: vcsekar2@rediffmail.com

TO WHOMSOEVER IT MAY CONCERN

We have examined the accounts of M/S Core Minerals, TVH Beliciaa Towers, Phase II, 5th Floor, No.94 MRC Nagar, Chennai – 600 028, relating to the voyage charter of vessels MV Ozge aksoy, MV Bianco Zealand, MV Ikan Selangat and MV Good providence for the period 2008 - 2009 & 2009 – 2010.

We certify that the Core Minerals has incurred ocean Freight for the voyage charter of these vessels as covered in the fixture note dated 27th June 2008, 18th December 2009,4th November 2008 and 17th March 2009 respectively and the ocean freight was recovered by Core Minerals from M/s Archean Granites Private Limited whose goods were carried as cargo in the above-mentioned vessels. The reimbursements of ocean freight so collected from M/s Archean Granites Private Limited was aggregated with hire income from time charter of two other vessels MV Good Purpose & MV Good Season of Core Minerals and shown in the balance sheet under the head of Charter Hiring charges which was for broad accounting convenience.

We certify that the ocean freight in respect of the vessels was included in the head and otherwise it did not amount to Charter hiring income. The details of Shipping Income as per the audited Profit and Loss Account for the year 2008-09 and 2009-10 vessel wise are as given in the annexure to this certificate.

For V. CHANDRASEKHARAN & ASSOCIATES
CHARTERED ACCOUNTANTS.

V. CHANDRASEKHARAN
PARTNER (M.No.024187)

V. CHANDRASEKHARAN & ASSOCIATES CHARTERED ACCOUNTANTS CHENNAI 600 018

wherein it is certified that the ocean freight charges collected from M/s. Archean Granites Pvt. Ltd. under voyage charter was aggregated with income from hire

charges from time charter and shown in the balance-sheet under the head 'Charter hiring charges'. That *per se* cannot be the reason to assume that the ocean freight collected is for vessel hire charges. The lower adjudicating authority at paragraph 23 of the Order-in-Original appears to have not accepted the above contentions since, but however, the nature of payment would not alter the characteristics of the goods for which the same were utilized. In this context, the adjudicating authority has placed reliance on *M/s. Gosalia Shipping Pvt. Ltd. (supra)* wherein it is held that "… the character of payment cannot change according to the use to which the charterers put the ship or according as to whether the ship is loaded with goods in a port in India…"

11.8.2 The Hon'ble Apex Court has made the above observation in the light of the findings that in the case of time charter, irrespective of the use of the vessel, the charges paid was for hiring of the vessel. Therefore, the above observations of the Hon'ble Apex Court deal with a contract involving voyage charter, which is nothing but a contract for carriage. Further, in the absence of any specific clause to the contrary, to hold that the contract was for transfer of right to use, appears to be misplaced.

11.9 In view of the above findings, considering the agreement holistically, we have to hold that what is provided for in the Fixture Notes is only a contract for carriage of cobblestone from Chennai to Newark for a freight and though the contract is said to be on a voyage charter basis, we do not find any clauses to the effect that it involves transfer of right to use of the vessel. Therefore, when the contract itself is not for transfer of right to use the vessels, there cannot be any levy of Service Tax under the head "supply of tangible goods for use". Accordingly, the demand of Service Tax with interest, confirmed in this regard, deserves to be set aside and consequently, the impugned order to this extent stands set aside.

Time charter:

12.1 We analyse this in the light of decisions of the Hon'ble Apex Court, in the case of *M/s. Gosalia Shipping Pvt. Ltd. (supra)* and *M/s. Great Eastern Shipping Company (supra)*. In the case of a time charter, there is transfer of right to use the vessels involved. However, to attract the levy of Service Tax under STGS in such time charters, the transfer of right to use the vessels should not be absolute and it should not involve the transfer of right of possession and control. In the case of *M/s. Great Eastern Shipping Company (supra)*, it was held that the time charterparty involved the transfer of possession and control and hence, there was a transfer of right to use the vessel within the meaning of Article 366(29A)(d) of the Constitution of India and that the same tantamounts to deemed sale.

12.2 The appellant admittedly owned two vessels namely, MV GOOD PURPOSE and MV GOOD SEASON and they have given the same to M/s. Good Earth Maritime Ltd. on a time charter basis. Learned Advocate contended that the time charterparty was in the form of bareboat charter in the case of vessel MV GOOD PURPOSE and the time charterparty in respect of vessel MV GOOD SEASON was in the form approved by New York Produce Exchange like in the case of *M/s. Gosalia Shipping Pvt. Ltd. (supra)*. He would submit that in the case of bareboat charter in respect of vessel MV GOOD PURPOSE, as per the clauses in the charter, the transfer of right to use the vessel was granted to M/s. Good Earth Maritime Ltd. absolutely with full possession and complete control and hence, it was a case of deemed sale for which reason the same would not be covered as a taxable service under STGS.

12.3 Clause 8 of the bareboat charter titled 'Maintenance and Operation' reads as follows:

> "(a). The vessel shall, during the charter period be in the full possession and at the absolute disposal for all

purposes of the charterers and under their complete control in every respect….

(b) the charterers shall at their own expenses, and by their own procurement, man, navigate, operate, supply, fuel and repair the vessel whenever required during the charter period, and they shall pay all charges and expenses of every kind and nature whatsoever identical to the use and operation of the vessel under this charter, including any foreign general municipality and/or state taxes. The master, officers and crew of the vessel shall be the servants of the charterers for all purposes whatsoever, even if for any reason appointed by the owners."

12.4.1 The learned Advocate has relied on the following orders of co-ordinate CESTAT Benches to put forth that in cases of bareboat charter, where the transfer of right to use the vessel involves transfer of full possession and complete control, the same is not liable to Service Tax under STGS: -

a) *International Seaport Dredging Ltd. v. Commissioner of Service Tax, Chennai [2018 (12) G.S.T.L. 185=2018 (3) TMI 633 – CESTAT, Chennai]*

b) *Universal Dredging & Reclamation Corporation Ltd. v. Commr. of C.G.S.T. & C.Ex., Madurai [2021 (44) G.S.T.L. 401 (Tri. – Chennai)]*

c) *Petronet LNG Ltd. v. Commissioner of Service Tax, New Delhi [2016 (46) S.T.R. 513=2013-TIOL-1700-CESTAT-DEL]*

12.4.2 Learned Advocate has further submitted that the bareboat charter in respect of vessel MV GOOD PURPOSE was entered into on 19.12.2007 and the vessel was delivered during December 2007; since the levy of Service Tax under STGS was introduced only with effect from 16.05.2008, the appellant is not liable to pay Service Tax in respect of the above bareboat charter. In support, he drew our reference to paragraph 36 of the order in *M/s. Petronet LNG Ltd. (supra).*

12.5.1 Learned Departmental Representative on the other hand submitted in this regard that the appellant had not taken the above plea regarding time charter before the adjudicating authority and moreover, it had accepted the tax liability in this regard, had also paid the tax on being pointed out and therefore, the demand was rightly made.

12.5.2 She further drew support from the following decisions / orders to buttress her case that the supply of vessels on charter hire basis would merit classification under STGS with effect from 16.05.2008: -

a) *Shipping Corporation of India Ltd. v. C.C.E. & S.T. (LTU), Mumbai [2014 (33) S.T.R. 552 (Tri. – Mum.)]*

b) *Commissioner of Service Tax, Ahmedabad v. Adani Gas Ltd. [2020 (40) G.S.T.L. 145 (S.C.)]*

c) *EIH Ltd. v. Commissioner of Central Excise, Delhi-I [2019 (24) G.S.T.L. 592 (Tri. – Del.)]*

d) *Global Vectra Helicorp Ltd. v. Commissioner of Service Tax, Mumbai-II [2016 (42) S.T.R. 118 (Tri. – Mum.)]*

12.6 We find that the appellant did not dispute, as contended by the learned Departmental Representative, the taxability of the above before the adjudicating authority and accordingly, had also remitted the tax of Rs.2,11,85,231/- during July 2009 on the hire charges realized in respect of vessel MV GOOD PURPOSE for the period from October 2008 to June 2009. Though the appellant can urge any legal ground even after paying Service Tax, that *per se* would not prevent an appellant from urging such grounds before a higher forum, but however since the learned Advocate did not put forth any other contentions on merits nor did he deny that the payment was not made under protest, we have to uphold the demand of Service Tax confirmed in this regard along with interest and as such, the appropriation of the amount paid by the appellant is justified.

12.7.1 However, it is relevant to note that even the Show Cause Notice had proposed the demand of Service Tax on

such time charterparties only on the ground that the appellant had paid Service Tax of Rs.1,45,81,035/- on 07.10.2008 for the hire charges received in respect of MV GOOD PURPOSE for the period up to September 2008, but the Service Tax on such hire charges for the period from October 2008 was not paid till the date of investigation i.e., June 2009. That being pointed out, the appellant had paid the above Service Tax during July 2009 on such hire charges received during the period from October 2008 to June 2009, which is also recorded at paragraphs 2.2. and 2.3 of the Show Cause Notice.

12.7.2 In this regard, the Show Cause Notice had proposed to invoke the extended period of limitation and to impose penalty under Section 78 *ibid.* on the ground that the appellant had suppressed facts of providing taxable services and the collection of taxable value was not disclosed in its ST-3 returns, with an intention to evade payment of Service Tax and that the non-payment would not have come to the light but for the investigation conducted.

12.7.3 We find that the learned adjudicating authority has not recorded any finding with regard to the invoking of extended period of limitation, but has only recorded while confirming penalty under Section 78 that the non-payment came to light only during investigation and that the services were not brought to the notice of the Department. The adjudicating authority has only held that the decisions relied upon by the appellant were not applicable.

12.7.4 We find regarding time charterparty, that there is no dispute that the appellant had paid Service Tax for the period from May 2008 to September 2008, in October 2008 which is much before the investigation, which happened only in June 2009. That being so, the finding of the learned adjudicating authority that the services had not been brought to the notice of the Department, lacks merit insofar as time charterparty is concerned. What the officers

appear to have pointed out was that the appellant was required to pay Service Tax for the subsequent period as well, which apparently was honoured by the appellant immediately, by remitting the Service Tax of Rs.2,11,85,231/- for the subsequent period from October 2008 to June 2009. Other than this, we do not see any other allegation in the Show Cause Notice to propose the demand of Service Tax in this regard and hence, under these circumstances, the allegation that the appellant did not disclose or that but for the investigation, the non-payment would not have come to light, lacks merit. Nor do we find any merit in the allegation about the appellant having any intention to evade payment of tax. Thus, we do not find any justifiable reasons to sustain penalty under Section 78 *ibid.* The appellant has clearly made out a case for extending the benefit of Section 80 *ibid*. and consequently, we are of the view that the imposition of penalty under Section 78 in this regard was uncalled for and the same is, therefore, set aside.

13.1 The learned Additional Commissioner has *inter alia* placed reliance on the decision of the Hon'ble Apex Court in the case of *M/s. Adani Gas Ltd. (supra).* In the said case, there is a clear 'Gas Sales Agreement' (GSA), as noticed by the Hon'ble Court at paragraph 21 of its Order, wherein the Hon'ble Court has referred to various clauses of the said GSA and at paragraph 22, has summarized the same as an agreement between the respondent therein and its purchaser for regulating the terms on which gas is sold by the respondent therein. At paragraph 23, the Hon'ble Court observes, as admitted by both the parties, that there was no transfer of ownership or possession of the pipelines or the measurement equipment (SKID equipment).

13.2 'SKID equipment' is described at paragraph 2 of the said Order, as under: -

"2. ……

…..In order to facilitate the distribution of PNG to industrial, commercial and domestic consumers through pipes, the respondent installs an equipment described as 'SKID' at their customers' sites. The SKID equipment consists of isolation valves, filters, regulators and electronic meters. The equipment regulates the supply of PNG being distributed and records the quantity of PNG consumed by the customer, which is then used for billing purposes. The respondent enters into an agreement - the Gas Sales Agreement - with consumers to whom gas is supplied by it."

13.3 At paragraph 27, the Hon'ble Court refers to the "use" test. At paragraph 28, the Hon'ble Court observes that the terms of the GSA indicate that the supply, installation, maintenance and repair of the measurement equipment is exclusively entrusted to the respondent therein as the seller. The Hon'ble Court further observes in the same paragraph that "it is an incident of ownership and control being vested with the respondent. The purpose of the SKID equipment and utility, lie in its ability to regulate the supply and achieve an accurate verification of that which is supplied; in the present case the supply of goods by the respondent to its buyers. **This enures to the benefit of the seller and the buyer …… The GSA is an agreement reflecting mutual rights and obligations between the seller and the purchaser. Both have a vital interest in ensuring the correct recording of the quantity of gas supplied…**"

13.4 In view of the above, the Hon'ble Court holds that Section 65(105)(zzzzj) applies precisely in a situation where the use of the goods by a person is not accompanied by control and possession. 'Use' in the context of SKID equipment, postulates the utilization of the equipment for fulfilling the purpose of the contract. Section 65(105)(zzzzj) does not require exclusivity of use. The

SKID equipment is an intrinsic element of the service which is provided by the respondent therein, acting pursuant to the GSA, as a supplier of natural gas to its buyers. In other words, the 'gas' supply is intrinsically connected with the SKID equipment and that it may not be possible to sell gas without SKID equipment.

13.5 In the case on hand, what is available is a 'Fixture Note', which is for transportation / supply of cobblestones from Chennai to Newark. Further, unlike in the case of supply of gas along with SKID equipment, which is continuous in nature, here, once the cobblestones reach the destination, that *per se* terminates the contract. Further, there is no warranty clause binding on either of the parties. Interest of both the parties lacking; appellant is only interested in supplying / ferrying goods to the other party.

13.6 In view of this discussion, the said decision is not applicable.

Security deposit:

14.1 With regard to the demand of Service Tax on the amount of Rs.42,00,000/- received by the appellant as security deposit in terms of the lease agreement dated 20.06.2007, the adjudicating authority has confirmed the demand on the ground that the appellant did not produce any evidence in support of its claim that the above amount represented the refundable security deposit and the same was not towards advance rent. Our attention was drawn to paragraph 2.3 of Article 2 of the Lease Deed wherein it clearly provides for the above amount to be paid as security deposit, which is to be refunded upon the expiry of the lease period. The parties have acted upon in terms with the above document and the above amount has duly been paid by the appellant. That itself is a primary evidence which unfortunately is not accepted by the adjudicating authority for no reasons.

14.2 The lease deed clearly identifies the lessor and the lessee and hence, the lessor-lessee relationship between the appellant and M/s. Good Earth Maritime Ltd. is undisputed. The above document requires payment of monthly rental apart from a one-time security deposit which is refundable. If it is to be treated as advance rent, that becomes non-refundable, which is not the intention of the parties as carried out in the said document. The duty of the authority is only to go by the language of the document which reflects the true intention between the parties and hence, nothing can be added by the authority since what is relevant is to only check if the contents of such document yields to the taxing statute. It is, therefore, not possible to interpret the intention of the parties reduced into writing to suit the requirements of the statute.

14.3 In view of the above, the demand of Service Tax with interest cannot sustain on the security deposit and consequently, the same is set aside. To this extent, therefore, even the penalty imposed under Section 78 is set aside.

Discussion on the issue of invoking extended period of limitation under Section 73(1) of the Finance Act, 1994:

15.1 In the Show Cause Notice dated 11.04.2011, it is alleged at paragraph 5.1 as under: -

> *"5.1 Whereas it also appears that the assessee suppressed the facts of providing taxable services and the collection of taxable value by not disclosing the same in the ST-3 returns filed by them with an intention to evade payment of service tax or in any other manner. It also appears that the non payment of service tax would not have come to light but for the investigation conducted by the SIR Branch. In view of the above it appears that the assessee contravened the provisions of Chapter V of Finance Act, 1994 and the Rules made thereunder as*

detailed above with an intention to evade payment of service tax and the same warrants invocation of proviso to Section 73(1) of the Finance Act, 1994 for demand of service tax……"

15.2.1 The above allegation has been countered by the appellant in its reply to the Show Cause Notice filed on 30.05.2011 with the office of the Commissioner of Service Tax and **the relevant portion has also been extracted in the impugned Order-in-Original at page 10 of 22 at paragraph 7(k).** For the sake of convenience, a part of the above reply is reproduced hereunder: -

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In the following case law, it has been ruled that returnable security deposits are not liable to service tax. The ratio is applicable to our case also.

BEFORE THE COMMISSIONER OF CUSTOMS AND CENTRAL EXCISE (APPEALS), BHOPAL - IN RE: BSNL – 2010 (17) STR 322 – In this case, it was held, inter alia:

"I find force in the above submission of the assessee and logically it would be appropriate that any type of security deposit/initial deposit cannot be charged to service tax since these amounts are liable to be refunded to the customers if so desired for not availing the services or can be adjusted towards the default charges made by the customers during any period".

Therefore, we submit that the demand for service tax amounting to Rs.5,19,120/- on this count is unsustainable and is not liable to be paid by us.

13. **THE DEMAND IN THE SHOW CAUSE NOTICE IS TIME-BARRED.**

A): The notice of demand has made an unfounded and unsubstantiated allegation that our company had suppressed the facts of regarding the transportation of the export cargo of M/S Archean Granites Ltd from the department, with intent to evade service tax. The charge has been made simply to justify the tax demand for the period beyond one year which is the normal period allowed under the law. We deny this baseless allegation and on the contrary, we respectfully submit that it is the department has been well aware of our practice and stand and has previously accepted the same without demur.. We submit the following facts and evidences:

- ✓ The issue of service tax on sea transportation of export cargo had already been raised by the SIV vide their letter C.No IV/06/127/09 –SIV dated 13-7-2009 to which we submitted a clear and lucid reply vide our letter dated 27-10-2009. Copies of this letter are enclosed in evidence.
- ✓ There was no objection from the service tax department to our stand that there was no service tax liability in respect of the impugned transactions.
- ✓ There was no demand from the department for one and half years after submission of our defense reply which was a clear indication that the department having been in the knowledge of facts and issues regarding our transportation of export cargo by sea through ships concurred with our views and accepted our position.
- ✓ The present notice of demand is clearly a change in view and an afterthought of the department officials and the demand for tax emanating from present notice ought to have been confined to just one year and not extended back in time, as the department has all along been very much aware of the facts of the issue and

Corporate Office : 5th Floor, Tower 2, TVH-Beliciaa Towers, 94, MRC Nagar, Chennai-600 028, India.
Ph : +91 44 43033444 Fax : +91 44 43033555 / 777 info@archeangroup.com www.archeangroup.com

(The above emphasis is supplied by us, for clarity)

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- ✓ has also accepted our position by not taking any action to demand tax pursuant to their letter dated 13-7-2009 and our reply dated 27-10-2009.
- ✓ Because of the apparent acceptance by the department of our contention on non-taxability, we continued to keep up with our genuine belief regarding the non-taxability of the impugned shipping activities. Therefore, the allegation in the show cause notice that we had suppressed facts with intent to evade tax is false and contrary to facts.

(B): Therefore, we submit that when the department was aware of the issue of transportation of export cargo by ships relating to our company and had refrained from initiating any action by raising the issue themselves, obtaining our reply and becoming convinced of our stand evidenced in their silence of concurrence and not taking any action to demand tax for one and half years, the allegation that the issue is new, being brought to light for the first time and that we had an intent to evade tax does not hold water. It is simply untrue and does not have any basis in truth. We wish to cite the following case laws of the Hon'ble Supreme Court in our defense.

In the case of **Padmini Products vs. CCE** 1989 (43) ELT 195 (SC) it was held by the Apex Court that a mere failure or negligence on the part of manufacturer to take out license or pay duty in case there was scope for doubt as to whether goods were dutiable or not could not attract the extended time limit. The court further held that mere non-declaration is not sufficient to invoke the larger period but some more positive act is required.

Where there is scope for doubt regarding taxability, demand cannot be issued for the larger period. This principle has been established in the following case laws of the Supreme Court.

(a):Jai Prakash Industries vs. CCE 2002 AIR SCW 4840 =146 ELT 481 (SC).

(b): Cadila Laboratories vs. CCE 2003 AIR SCW 1115 = 152 ELT 262 (SC).

(c) Gopal Zarda Udyog vs. CCE 2005 (188) ELT 251 (SC) 3- member Bench.

(ii): When facts were known to departmental officials as in our case, extended time-limit cannot be invoked. The following cases are cited;

(d): Pushpam Pharmaceuticals Co V CCE 1995 Supp 3 SCC 462 = 78 ELT 401 (SC)- In this case, The Apex Court made the following observations:

"Extended period of 5 years not applicable just for any omission of assessee unless it is deliberate to escape from payment of duty - Expression "Suppression of facts" in proviso

Corporate Office : 5th Floor, Tower 2, TVH-Beliclaa Towers, 94, MRC Nagar, Chennai-600 028, India.
Ph : +91 44 43033444 Fax : +91 44 43033555 / 777 info@archeangroup.com www.archeangroup.com

15.2.2 From the above it is very much clear that the entire activity of the appellant was available with the Revenue in black and white; it is the appellant who, in good faith, requested as to the taxability as early as in 2009 from the Department. The Revenue has not denied as to issuing 'no objection' to the stand of the appellant, which is also forthcoming from the above reply and it is also further clear that no demand subsequent thereto was raised until the issuance of the Show Cause Notice in question incorporating the allegation as to suppression of facts. Though the allegation in the Show Cause Notice is only as

to suppression of facts, but the "intent to evade tax" is conspicuously missing, which by itself makes it clear that even the Revenue did not have any justifiable reason to allege suppression of facts with an intent to evade tax.

15.3 In view of the above discussion, there cannot be any demand other than for the normal period, but there can never be any penalty under Section 78 *ibid.,* even for those which we have confirmed by this order.

16. In the result, the appeal stands partly allowed on the above terms.

(Order pronounced in the open court on **15.06.2023**)

Sd/-
(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

Sd/-
(P. DINESHA)
MEMBER (JUDICIAL)

Sdd