

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,  
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 3

**SERVICE TAX Appeal No. 10526 of 2014-DB**

[Arising out of Order-in-Original/Appeal No RJT-EXCUS-000-APP-323-13-14 dated 30.07.2013 passed by Commissioner of Central Excise-RAJKOT]

**Bittu Travels**

Plot No.57, Silver Arc,Plot No.57, Silver Arc,  
Sector-8, Gandhidham,

**.... Appellant**

*VERSUS*

**Commissioner of Central Excise & ST, Rajkot**

Central Excise Bhavan,Race Course Ring Road,  
Income Tax Office,Rajkot,Gujarat-360001

**.... Respondent**

**APPEARANCE :**

Shri Parth Rachchh, Advocate for the Appellant

Shri Anoop Kumar Mudvel, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)  
HON'BLE MR. C.L. MAHAR, MEMBER (TECHNICAL)**

DATE OF HEARING:21.08.2023

DATE OF DECISION:05.09.2023

**FINAL ORDER NO. 11882/2023**

**RAMESH NAIR :**

In the present case service tax of Rs. 2,33,883/- was confirmed by the Adjudicating Authority and upheld by the Commissioner (Appeals). All along before the Adjudicating Authority as well Commissioner (Appeals), the appellant's claim is that service of Rent-a-Cab was provided to SEZ therefore the same is not taxable.

2. Shri ParthRachchh, learned Counsel appearing on behalf of the appellant submits that Rent-a-Cab service was provided to SEZ was shown in the statutory records such as balance sheet, ledger etc. submitted to the Adjudicating Authority however, despite all that the demand was confirmed by the Commissioner (Appeals). It is his submission that demand is not sustainable being the services provided to SEZ is exempted.

3. Shri Anoop Kumar Mudvel, learned Superintendent (AR) appearing on behalf of the Revenue reiterates the findings of the impugned order.

4. On careful consideration of the submissions made by both the sides and perusal of record, we find that the only defense made by the appellant before the Adjudicating Authority as well as Commissioner (Appeals) is that service of Rent-a-Cabis provided in SEZ therefore the same is exempted however, though the appellant have claimed that they have submitted various documents such as balance sheet, ledger etc but both the lower authorities have denied the benefit for want of invoices which were not submitted by the appellant. Even when this bench asked to produce the invoice copy, the Counsel is unable to provide the same. Since the appellant have claimed the supply of service is to SEZ, it is incumbent on the appellant to provide copy of invoice in support of their defense whether the service is provided in SEZ and the same can be ascertained on the basis of invoice whereby it can be seen that service recipient is an SEZ unit. Since the appellant have failed to provide invoice copies or any document whereby it can be established that service is provided to SEZ therefore, we are of the view that the appellant could not establish their claim that the service is provided to SEZ. Hence the demand against the appellant is rightly sustainable and we uphold the impugned the order. The appeal filed by the appellant is dismissed.

*(Pronounced in the open court on 05.09.2023)*

**(Ramesh Nair)**  
**Member (Judicial)**

**(C L Mahar)**  
**Member (Technical)**

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