

[illegible][illegible]

[illegible]

5.3. A perusal of the bills clearly reveals that the Appellant has categorically indicated that the receivers are liable to pay service tax on the transportation service received by them on RCM basis. We have also perused the copies of declaration given by the said four companies, wherein they have agreed to pay service tax on the transportation service received by them on RCM basis. In this regard, the Appellant submitted the declaration issued by the said four companies indicating that they have discharged service tax on the transportation service received from the Appellant. A sample copy of the Declaration given by all the four companies are extracted below:

MEGHALAYA POWER LIMITED

CIN : U40106ML2002PLC006921

Regd. Office & Works : Lumhnong, P.O. Khalehvat, Dist. East Jaintia Hills, Meghalaya-793 210
Ph: 03655-276215/16/18, Fax : 03655-276217, e-mail : lumhnong@starcement.co.in

GHY/ACCTS/079/19-20

Nov. 26, 2019

TO WHOM IT MAY CONCERN

It is to confirm that Service Tax liabilities on all transportation bills raised on us by M/S North East Carrier Pvt Ltd, Gopinath Bardoli Road Vill:Chamta Pathar Dist:Kamrup(Metro) PIN-782402 Assam, (PAN no. AACN2143F) for the period from 01/04/2014 to 31/03/2015 has already been paid by us under "Reverse Charge Mechanism" as per Service Tax Act.

Our Service Tax No. AAECM8414FST001

Our TAN No. SHLM01330A

Thanking you,

MEGHALAYA POWER LIMITED
Meghalaya Power Limited



Authorized Signatory
Authorised Signatory

Megha Technical & Engineers (Pvt.) Limited

Major Garden, 2nd Floor, Opp. Rajiv Bhawan, G.S. Road, Guwahati-781005.
Ph: 0361-2462215/ 19/ 2313, Fax: 0361-2462217, e-mail: emt@megha.com

GHY/ACCTS/078/19-20

Nov. 26, 2019

TO WHOM IT MAY CONCERN

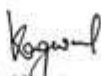
It is to confirm that Service Tax liabilities on all transportation bills raised on us by **M/S North East Carrier Pvt Ltd**, Gopinath Bardoli Road Vill:Chamta Pathar Dist:Kamrup(Metro) PIN-782402 Assam, (PAN no. AADCN2143F) for the period from 01/04/2014 to 31/03/2015 has already been paid by us under "Reverse Charge Mechanism" as per Service Tax Act.

Our Service Tax No. AADCM5410CST001

Our TAN No. SHLM01035G

Thanking you,

MEGHA TECHNICAL & ENGINEERS PVT. LTD.


Authorised Signatory

STAR CEMENT MEGHALAYA LIMITED

Regd. Office & Works : Lumshnong, P.O. Khalehriat, Distt. - East Jaintia Hills, Meghalaya
Ph: 03655-278215/16/18, Fax : 03655-278217, e-mail : lumshnong@cmcl.co.in

GHY/ACCTS/077/19-20

Nov. 26, 2019

TO WHOM IT MAY CONCERN

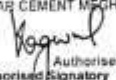
It is to confirm that Service Tax liabilities on all transportation bills raised on us by M/S North East Carrier Pvt Ltd, Gopinath Bardoli Road Vill:Chamta Pathar Dist:Kamrup(Metro) PIN-782402 Assam, (PAN no. AADCN2143F) for the period from 01/04/2014 to 31/03/2015 has already been paid by us under "Reverse Charge Mechanism" as per Service Tax Act.

Our Service Tax No. AAECM7979BST001

Our TAN No. SHLM01225A

Thanking you,

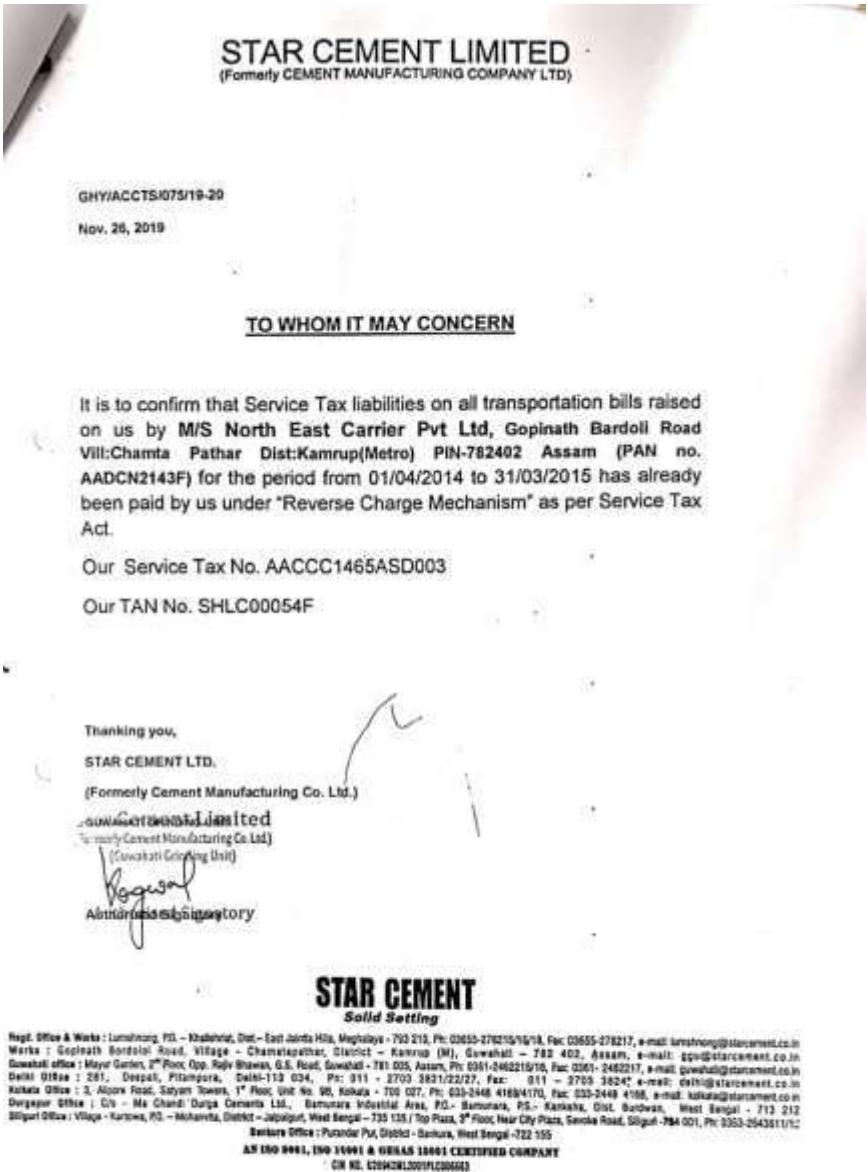
STAR CEMENT MEGHALAYA LTD.
STAR CEMENT MEGHALAYA LTD.


Authorised Signatory
Authorised Signatory



Corporate Office : Sanyam Towers, 3 Alipore Road, 1st Floor, Unit No. 9B, Kolkata-700027
Ph: 91 33 24494168/4170/4693, Fax: 033 24484168, e-mail: kolkata@cmcl.co.in
CIN NO. U63206ML2005PLC008911

(4)



5.4. Thus, we find that as per notification No. 30/2012-ST, dated 20.06.2012, in respect of transportation of goods by road rendered by the Appellant, the liability to pay service tax is on the receiver of the service, who paid the freight. As the receivers of the service in this case, paid the freight and falls within the ambit of one of the categories mentioned in the notification No. 30/2012-ST, dated 20.06.2012, we hold that receivers are liable to pay