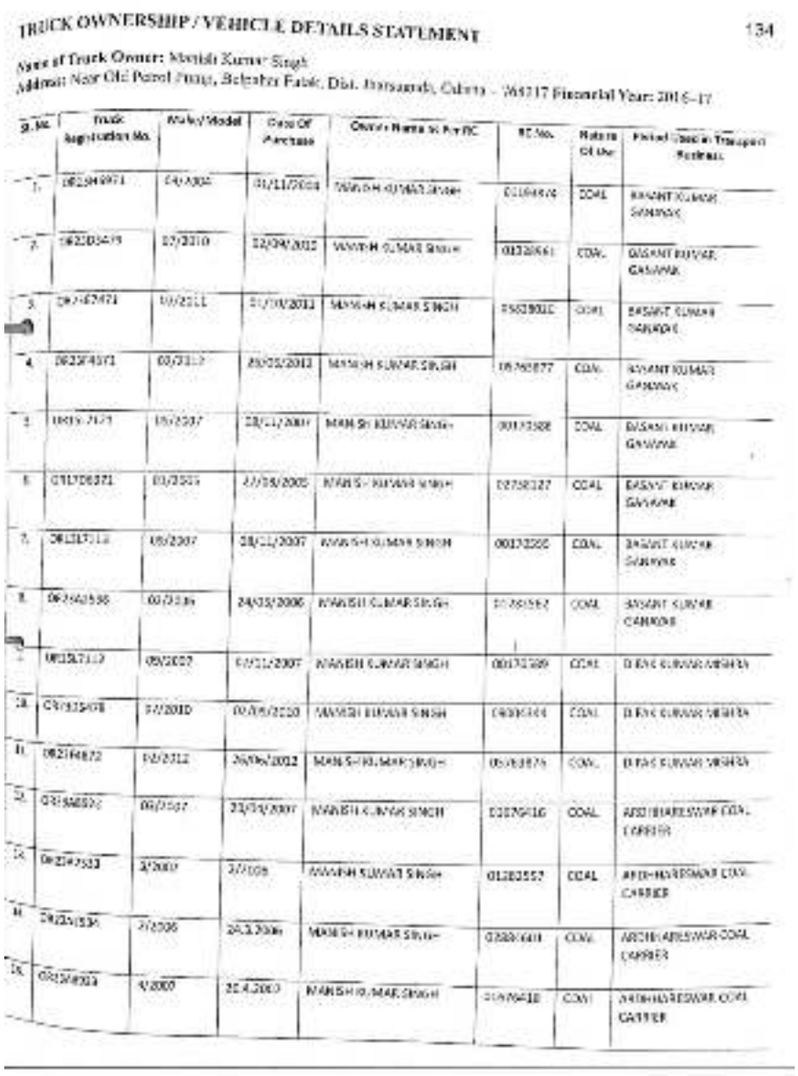
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13.4. The additional documentary evidence produced by the appellant substantially fortifies its stand. A cumulative reading of the Work Orders, transport documents, vehicle records, and bank statements demonstrates that the appellant operated merely as a truck owner/operator moving heavy bulk commodities (coal and iron) for various clients, accompanied strictly by internal transport challans and work orders, without ever issuing any document possessing the legal characteristics of a consignment note. For better appreciation of the facts, some of these documents are reproduced below.

- **Relevant portion of trucks/vehicles list:**



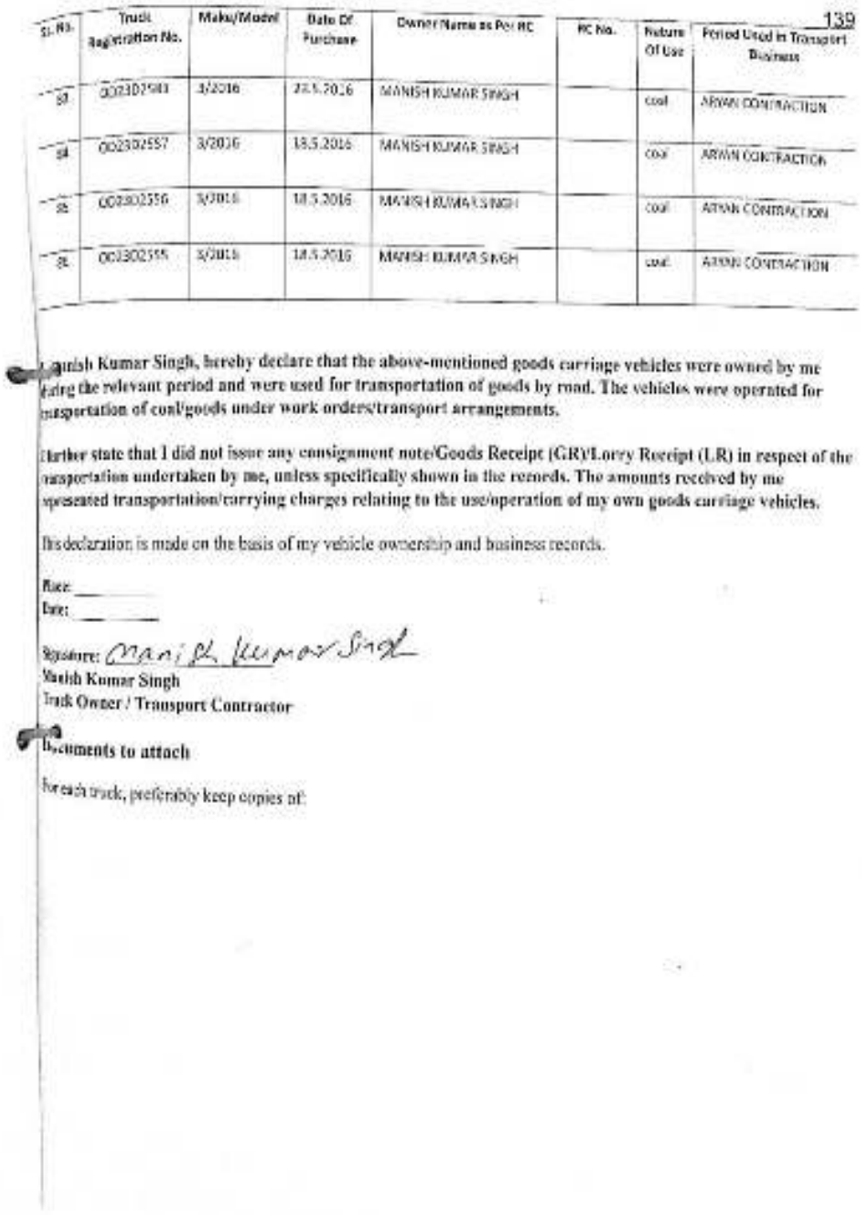
TRUCK OWNERSHIP / VEHICLE DETAILS STATEMENT 134

Name of Truck Owner: Manish Kumar Singh

Address: Near Old Petrol Pump, Belgahia Fatak, Dist. Jhunjhunu, Culcutta - 366717 Financial Year: 2016-17

Sl. No.	Truck Registration No.	Make/Model	Date Of Purchase	Owner Name in Reg RC	RC No.	Nature Of Use	Period Used in Transport Business
1.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	COAL	BASANT KUMAR GANWAR
2.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	COAL	BASANT KUMAR GANWAR
3.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	COAL	BASANT KUMAR GANWAR
4.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	COAL	BASANT KUMAR GANWAR
5.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	COAL	BASANT KUMAR GANWAR
6.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	COAL	BASANT KUMAR GANWAR
7.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	COAL	BASANT KUMAR GANWAR
8.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	COAL	BASANT KUMAR GANWAR
9.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	COAL	BASANT KUMAR GANWAR
10.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	COAL	BASANT KUMAR GANWAR
11.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	COAL	BASANT KUMAR GANWAR
12.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	COAL	BASANT KUMAR GANWAR
13.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	COAL	BASANT KUMAR GANWAR
14.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	COAL	BASANT KUMAR GANWAR
15.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	COAL	BASANT KUMAR GANWAR
16.	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	COAL	BASANT KUMAR GANWAR

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Sl. No.	Truck Registration No.	Make/Model	Date Of Purchase	Owner Name as Per RC	RC No.	Nature Of Use	Period Used in Transport Business
03	OD23D7983	3/2016	23.5.2016	MANISH KUMAR SINGH		coal	ARYAN CONTRACTION
04	OD23D2557	3/2016	18.5.2016	MANISH KUMAR SINGH		coal	ARYAN CONTRACTION
05	OD23D2556	3/2016	18.5.2016	MANISH KUMAR SINGH		coal	ARYAN CONTRACTION
06	OD23D2555	3/2016	18.5.2016	MANISH KUMAR SINGH		coal	ARYAN CONTRACTION

I, Manish Kumar Singh, hereby declare that the above-mentioned goods carriage vehicles were owned by me during the relevant period and were used for transportation of goods by road. The vehicles were operated for transportation of coal/goods under work orders/transport arrangements.

I further state that I did not issue any consignment note/Goods Receipt (GR)/Lorry Receipt (LR) in respect of the transportation undertaken by me, unless specifically shown in the records. The amounts received by me represented transportation/carrying charges relating to the use/operation of my own goods carriage vehicles.

This declaration is made on the basis of my vehicle ownership and business records.

Place: _____
Date: _____

Signature: Manish Kumar Singh
Manish Kumar Singh
Truck Owner / Transport Contractor

Documents to attach

For each truck, preferably keep copies of:

13.4.1. From a perusal of the above, it is revealed that the appellant has specifically stated that it "did not issue any consignment note/Goods Receipt (GR)/Lorry Receipt (LR) in respect of the transportation undertaken".

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- **Sample copy of Work Order:**

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p rl

PRAGATI (INDIAN) ROAD LINES

Date: 10/04/2016

To

Manish Kumar Singh
Belpahar,
Jharsuguda, Odisha

Sub: Work Order for transportation of 2,00,000 MT of Coal from our Tamnar Area to Hindalco Industries Ltd., Hirakud, Dist. Sambalpur & Aditya Aluminium,Lapanga , Jharsuguda.

Dear Sir,

With reference to the discussions held with you regarding transportation of coal, we are pleased to issue this **Work Order** to you for transportation of **2,00,000 MT (Two Lakh Metric Tonnes) of Coal** from **Tamnar Area** to **Hindalco Industries Limited, Hirakud, Dist. Sambalpur, Odisha & Aditya Aluminium,Lapanga , Jharsuguda,** on the following terms and conditions:

1. Scope of Work

You shall be responsible for the **transportation of coal, as applicable under the agreed arrangement**, from **Tamnar Area** to **Hindalco Industries Limited, Hirakud, Dist. Sambalpur, Odisha & Aditya Aluminium,Lapanga , Jharsuguda,** as per the instructions and requirements of the principal/customer.

2. Quantity

The total tentative quantity under this Work Order shall be **2,00,000 MT (Two Lakh Metric Tonnes)**.

3. Transportation Rate

The agreed road freight shall be:

₹570/- (Rupees Five Hundred Seventy Only) & ₹ 620 /-(Rupees Six Hundred Twenty Only) per MT.

4. Shortage / Penalty

Any shortage beyond the permissible limit prescribed by the customer/principal shall be recoverable from the transporter as per the applicable rules and terms of the transportation arrangement.

Any penalty, deduction or recovery imposed by the customer/principal due to shortage, delay, non-compliance or any other attributable reason shall be to the account of the transporter, wherever applicable.

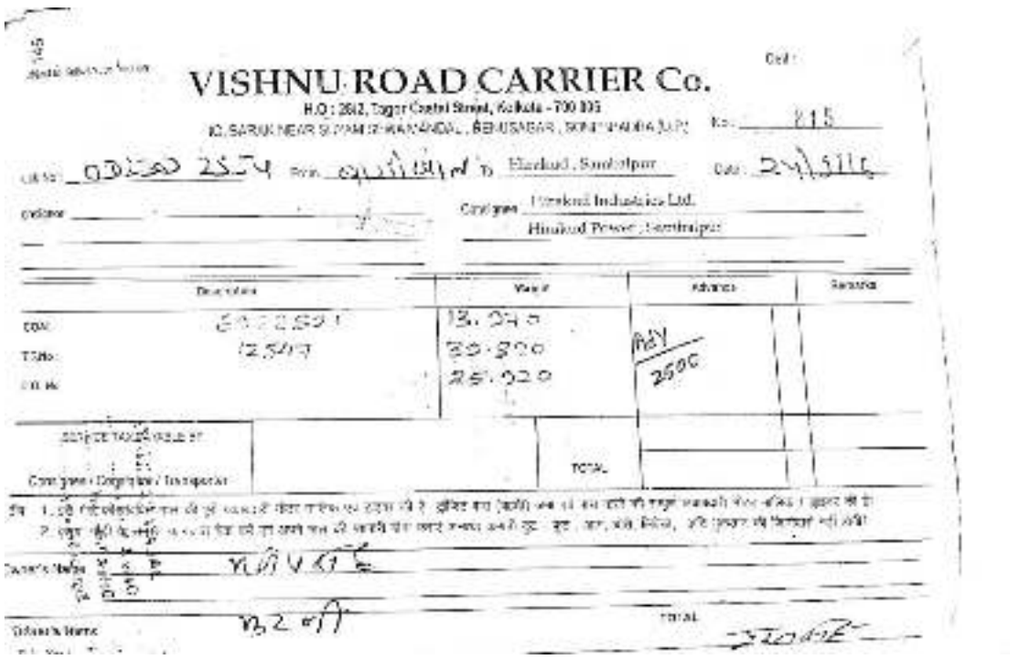
PRAGATI INDIAN ROAD LINES

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13.4.2. A collective perusal of the Work Orders issued to the appellant, by various principals, including the sample Work Order dated 10.04.2016 issued by M/s. Pragati (Indian) Road Lines reproduced above, supports the appellant's stand that it operated strictly as a sub-contracted Goods Transport Operator (GTO) providing physical road haulage of coal, and other goods as the case may be, rather than as a Goods Transport Agency (GTA). Across all such Work Orders, the contractual terms exhibit identical essential characteristics: firstly, the agreements are executed with principal contractors who hold the primary contracts with end-customers, restricting the appellant's scope strictly to physical transportation as per the instructions and requirements of the principal/customer; secondly, the freight consideration is uniformly fixed on a per-metric-tonne basis, etc., confirming that the contracts are simpliciter for the transportation of goods by road and negating any allegation of taxable hiring of vehicles or supply of tangible goods; and thirdly, the standard shortage and penalty recovery clauses are merely commercial risk-allocation stipulations between a principal contractor and a sub-contractor, which do not meet the requirement contemplated under Rule 4B of the Service Tax Rules, 1994. Consequently, in the complete absence of clause for issuance of any Consignment Note by the appellant, which is the foundational statutory requirement under Section 65B(26) of the Finance Act, 1994, all road transportation services rendered by the appellant under such Work Orders squarely fall within the Negative List under Section 66D(p)(i) of the Act.

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- **Sample copy of Transport Challan:**



VISHNU ROAD CARRIER Co.

H.Q.: 2B/2, Tagore Castle Street, Kolkata - 700 035

Date: 24/5/16

Consignee: Hindustan Industries Ltd.

Hindustan Power, Sambalpur

Description	Weight	Advance	Remarks
CON:	13.240	PAY 2500	
TOTAL:	12.500		
	25.920		

Consignee / Dispatcher / Transporter

TOTAL

Owner's Name: MANISH KR

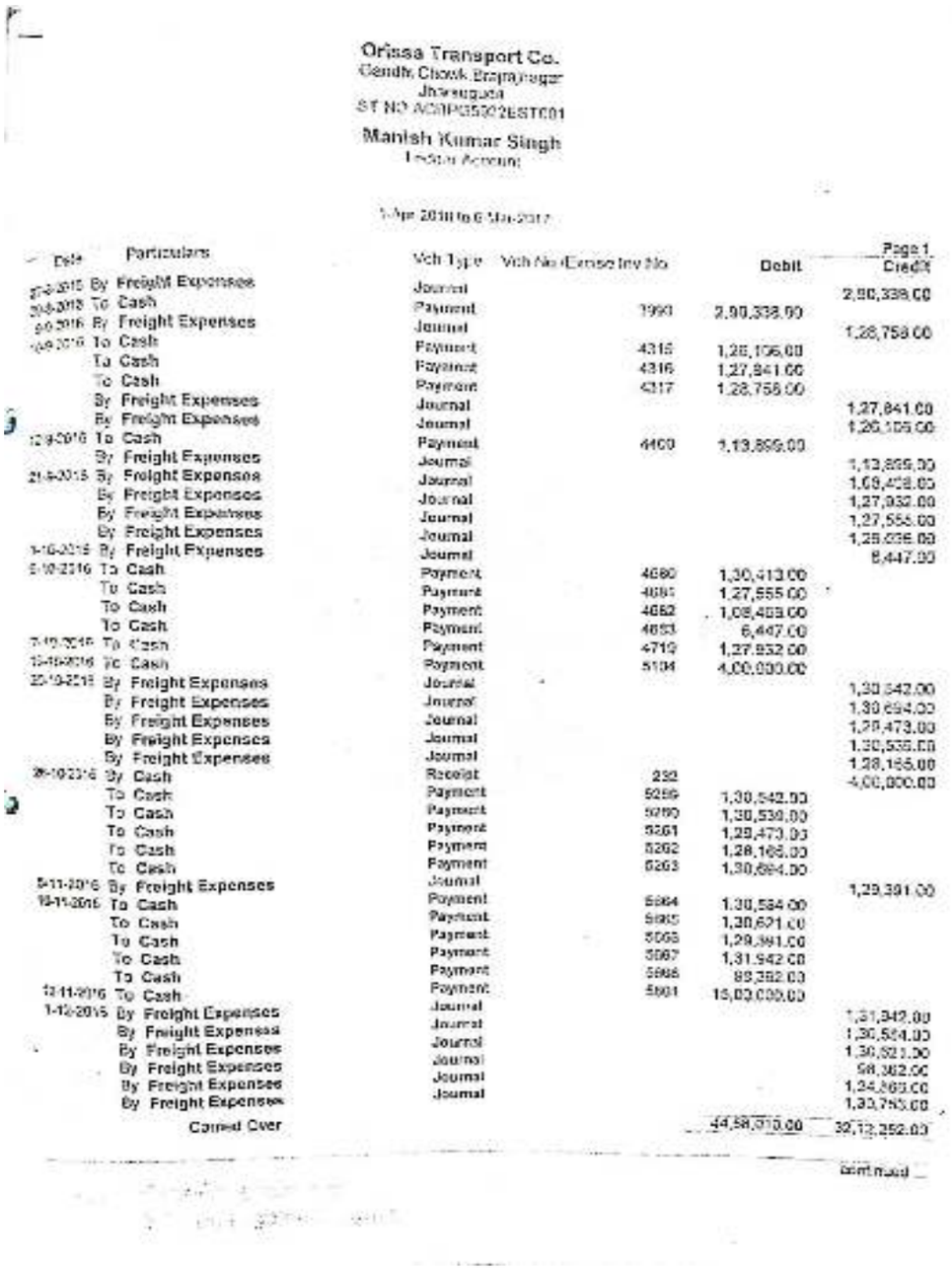
Driver's Name: NAZIM

13.4.3. A collective examination of the Transport Challans / Loading Slips on record demonstrates a uniform operational practice wherein all transit documentation was generated and issued exclusively by the principal transport companies, and never by the appellant, Shri Manish Kumar Singh. Across all such documents, the printed letterheads belong to the respective hiring agencies, while the appellant's name is merely recorded at the bottom under the column "Owner's Name" alongside the vehicle registration number and trip advance details, conclusively establishing that the appellant functioned solely as a hired truck owner. Furthermore, these challans uniformly omit mandatory statutory particulars prescribed under the Explanation to Rule 4B of the Service Tax Rules, 1994, such as Consignor details, the statutory Service Tax liability declaration, etc., while their printed terms expressly fasten all transit risk and responsibility upon the truck owner/drivers. Consequently, these documents are merely internal

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trip-tracking and advance-disbursement slips issued by the principal transporters and cannot, by any stretch of legal fiction, be construed as 'Consignment Notes' issued by the appellant under Section 65B(26) of the Finance Act, 1994.

- **Sample portion/extract of party-wise Ledger Account summary:**



Orissa Transport Co.
Gandhi Chowk Brajrajnagar
Jharsuguda
ST NO AGRPG5502ESTC01

Manish Kumar Singh
Ledger Account

1-Apr-2016 to 6-Mar-2017

Page 1

Date	Particulars	Vch Type	Vch No /Consignment No	Debit	Credit
27-9-2016	By Freight Expenses	Journal			2,90,338.00
30-9-2016	To Cash	Payment	1990	2,90,338.00	
30-9-2016	By Freight Expenses	Journal			1,28,758.00
30-9-2016	To Cash	Payment	4315	1,25,106.00	
	To Cash	Payment	4316	1,27,841.00	
	To Cash	Payment	4317	1,28,758.00	
	By Freight Expenses	Journal			1,27,841.00
	By Freight Expenses	Journal			1,25,106.00
12-9-2016	To Cash	Payment	4409	1,13,899.00	
	By Freight Expenses	Journal			1,13,899.00
21-9-2016	By Freight Expenses	Journal			1,09,428.00
	By Freight Expenses	Journal			1,27,932.00
	By Freight Expenses	Journal			1,27,555.00
	By Freight Expenses	Journal			1,25,096.00
1-10-2016	By Freight Expenses	Journal			6,447.00
5-10-2016	To Cash	Payment	4680	1,30,413.00	
	To Cash	Payment	4681	1,27,555.00	
	To Cash	Payment	4682	1,09,469.00	
	To Cash	Payment	4683	6,447.00	
7-10-2016	To Cash	Payment	4710	1,27,932.00	
10-10-2016	To Cash	Payment	5104	4,00,000.00	
20-10-2016	By Freight Expenses	Journal			1,30,542.00
	By Freight Expenses	Journal			1,30,694.00
	By Freight Expenses	Journal			1,29,473.00
	By Freight Expenses	Journal			1,30,535.00
	By Freight Expenses	Journal			1,28,165.00
20-10-2016	By Cash	Receipt	252		4,00,000.00
	To Cash	Payment	5259	1,30,542.00	
	To Cash	Payment	5260	1,30,535.00	
	To Cash	Payment	5261	1,29,473.00	
	To Cash	Payment	5262	1,28,165.00	
	To Cash	Payment	5263	1,30,694.00	
5-11-2016	By Freight Expenses	Journal			1,29,391.00
10-11-2016	To Cash	Payment	5864	1,30,584.00	
	To Cash	Payment	5865	1,30,671.00	
	To Cash	Payment	5866	1,29,391.00	
	To Cash	Payment	5867	1,31,942.00	
	To Cash	Payment	5868	88,382.00	
12-11-2016	To Cash	Payment	5901	15,00,000.00	
1-12-2016	By Freight Expenses	Journal			1,31,342.00
	By Freight Expenses	Journal			1,30,584.00
	By Freight Expenses	Journal			1,30,521.00
	By Freight Expenses	Journal			88,382.00
	By Freight Expenses	Journal			1,24,369.00
	By Freight Expenses	Journal			1,33,765.00
	Carried Over			44,58,910.00	32,12,252.00

Continued