



आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER

केंद्रीय वस्तु एवं सेवा कर तथा केंद्रीय उत्पाद शुल्क, अहमदाबाद उत्तर
CENTRAL GOODS & SERVICES TAX & CENTRAL EXCISE, AHMEDABAD NORTH

पहली मंजिल, कस्टम हाउस, नवरंगपुरा, अहमदाबाद – 380009

FIRST FLOOR, CUSTOM HOUSE, NAVRANGPURA, AHMEDABAD – 380009

ई-मेल/E-Mail : ofadjhc-cgstamdnorth@gov.in, oaahmedabad2@gmail.com

फ़ोन/Phone : 079-27544599 फैक्स/Fax : 079-27544463



निबन्धित पावती डाक द्वारा/By R.P.A.D

फा.सं./F.No. STC/15-81/OA/2020

आदेश की तारीख/Date of Order: - 10.12.2021

जारी करने की तारीख/Date of Issue :- 10.12.2021

DIN NO: 20211264WT0000555B18

द्वारा पारित/Passed by:- आर गुलजार बेगम /R. GULZAR BEGUM

संयुक्त आयुक्त / Joint Commissioner

मूल आदेश संख्या / Order-In-Original No. 27/JC/GB/2021-22

जिस व्यक्ति(यों) को यह प्रति भेजी जाती है, उसके/उनके निजी प्रयोग के लिए मुफ्त प्रदान की जाती है।

This copy is granted free of charge for private use of the person(s) to whom it is sent.

इस आदेश से असन्तुष्ट कोई भी व्यक्ति इस आदेश के विरुद्ध अपील, इसकी प्राप्ति से) 60 साठ (दिन के अन्दर आयुक्त) अपील, (केन्द्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क, केन्द्रीय उत्पाद शुल्क भवन, अंबावाड़ी, अहमदाबाद-380015) को प्रारूप संख्या इ.ए (1-.A.E) 1-में दाखिल कर सकता है। इस अपील पर रू) 2.00 .दो रुपये (का न्यायालय शुल्क टिकट लगा होना चाहिए।

Any person deeming himself aggrieved by this order may appeal against this order in form EA-1 to the Commissioner(Appeals), Central GST & Central Excise, Central Excise Building, Ambawadi, Ahmedabad-380015 within sixty days from the date of its communication. The appeal should bear a court fee stamp of Rs. 2.00 only.

इस आदेश के विरुद्ध आयुक्त के शुल्क गये मांगे पहले से करने अपील में (अपील) 7.5% का भुगतान करना होगा, जहाँ शुल्क यानि की विवादग्रस्त शुल्क या विवादग्रस्त शुल्क एवं दंड या विवादग्रस्त दंड शामिल है।

An appeal against this order shall lie before the Commissioner (Appeal) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute. (as per amendment in Section 35F of Central Excise Act, 1944 dated 06.08.2014):

उक्त अपील, अपीलकर्ता द्वारा प्रारूप संख्या इ.ए 1-में दो प्रतियों में दाखिल की जानी चाहिए। उस पर केन्द्रीय उत्पाद शुल्क) अपील (नियमावली 2001 के नियम 3 के प्रावधानों के अनुसार हस्ताक्षर किए जाने चाहिए। उक्त अपील के साथ निम्नलिखित दस्तावेज संलग्न किए जाएं।

(1)

उक्त अपील की प्रति।

BRIEF FACTS OF THE CASE

M/s. Nidhi Healthcare Ltd, Shreekunj, 4, Patel Park, Stadium Commerce College Road, Navrangpura, Ahmedabad, Gujarat-380009 (hereinafter referred to as "the assessee" for the sake of brevity) are engaged in the business of providing taxable services and registered with Service Tax Department holding Service Tax Registration No. AACCN7248JSD001.

2. On preliminary verification of Third Party Data received from CBDT of the said assessee, the Sales/Gross Receipts from Services (Value from ITR/TDS, whichever is higher) are not tallied with Gross Value of Services Provided, as declared in ST-3 Returns of the FY 2014-15, FY 2015-16 and FY 2016-17. Further, it was observed that there is difference in Value of Services from ITR/TDS and Gross Value of Services provided in ST-3 returns which is to the tune of Rs. 11,12,79,712/-. Accordingly the assessee has less discharged their service tax liability of Rs. 1,45,84,655/- on the aforesaid difference amount of Rs. 11,12,79,712/- for the FY 2014-15, FY 2015-16 and FY2016-17, breakup of which is as under:

FY	Difference Between Value of Services from ITR and Gross Value in Service Tax Provided	Service Tax at the rate of 12%	Educational Cess at the rate of 2% on duty	Sec Higher Edu Cess at the rate of 1% on duty	Total FY1415(S Tax+ Edu cess+ Higher Edu Cess)
FY 2014-15	59156838	7098821	141977	70989	7311786

FY	Difference Between Value of Services from ITR/TDS and Gross Value in Service Tax Provided	Service Tax from 01.04.15 to 31.05.15	Service Tax from 01.06.15 to 31.03.16	Educational cess 2% of S Tax from 01.04.15 to 31.05.15	Sec Higher Educational Cess 1% of S Tax from 01.04.15 to 31.05.15	Swachh Bharat Cess from 15.11.15 to 31.03.16	Total FY1516
FY 2015-16	52122874	1045313	6097662	20906	10453	98533	7272868

FY	Difference in value FY1617	Service Tax from 01.04.16 to 31.03.17	Swachh Bharat Cess from 01.04.16 to 31.03.17	Krishi Kalyan Cess from 01.06.16 to 31.03.17	Total FY1617
FY 2016-17	0	0	0	0	0

FY	Difference Between Value of Services from ITR/TDS and Gross Value in Service Tax Provided	Service Tax	Education cess 2% of S Tax from 01.04.15 to 31.05.15	Sec Higher Education Cess 1% of S Tax from 01.04.15 to 31.05.15	Swachh Bharat Cess from 15.11.15 to 31.03.16	Krishi Kalyan Cess from 01.06.16 to 31.03.17	GRAND TOTAL
FY 2014-15 to FY 2016-17	111279712	14241796	162883	81442	98533	0	14584655

3. The said assessee was requested to clarify the above said differential value by submitting the self-certified documentary evidences such as Audited Balance Sheet, copy of Profit & Loss Account, copy of Ledgers, Gross Trial Balance Sheet, ITR, Form 26AS, ST-3 returns, sample sales invoices along with details of all the sales invoices issued during financial year 2014-15, 2015-16 and 2016-17 vide letters/email, but they neither produced any documentary evidences of the differential value nor submitted any reply.

4. It was observed that they have not discharged their service tax liability on the actual value received towards taxable services provided by them, hence, there was a short payment of Service Tax of Rs. 1,45,84,655/- during the material period. Accordingly they have contravened the provisions of Section 68 of the Finance Act, 1994 read with Rule 6 of Service Tax Rules, 1994, inasmuch as they failed to pay Service Tax to the extent of Rs. Rs. 1,45,84,655/- as per their ITR/Form 26AS, in such manner and within such period prescribed in respect of taxable services provided/received by them; Section 70 of Finance Act 1994 in as much they failed to properly assess their service tax liability under Rule 2(1)(d) of Service Tax Rules, 1994.

5. In view of the above, the service provider has short paid/not paid Service Tax of Rs. 1,45,84,655/- on the actual value received towards taxable services provided which appears to be recoverable under proviso to Section 73(1) of the said Act along with interest under Section 75 *ibid* not paid by them under Section 68 of the said Act read with Rule 6 of Service Tax Rules, 1994, inasmuch as the said service provider has suppressed the facts to the department and contravened the provisions with intent to evade payment of service tax.

6. In terms of Section 68 of the Finance Act, 1994 read with Rule 6 of the Service Tax Rules, 1994, every person providing taxable service to any person is required to pay Service Tax at the rate specified in Section 66 in such manner and within such period as may be prescribed. In the present case, on the basis of Third party Data/information of CBDT for the FY 2014-15, FY 2015-16 and FY 2016-17 it however appeared that the assessee has less discharge their service tax liability on the actual value received towards taxable services provided at the rate prescribed under Section 66 of the said Act. All these acts of contravention on the part of the service provider is committed by way of suppression of the facts by not declaring/not considering the correct value of taxable services provided by them for payment of service tax to the Central Government

for the period in question, with intent to evade payment of Service Tax and therefore the service tax which was not paid at the material time is required to be demanded under the proviso to Section 73(1) along with interest as per provision of Section 75 of the said Act.

7. As all the above acts of contravention as discussed in above paras on the part of the service provider appears to be punishable, therefore, they are liable for penalty under Section 76 of the said Act. Further, as per Section 70 of the said Act, the person liable to pay service tax shall himself assess the tax due on the services provided by him and shall furnish a prescribed return as per Rule 7 of the Service Tax Rules, 1994. As they have failed to do so, they are liable to penalty in terms of Section 77 of the said Act. Further, the penalty under Section 78 of the said Act also appears to be invocable in the instant case as they have suppressed the taxable value.

8. The provisions of the repealed Central Excise Act, 1944, the Central Excise Tariff Act, 1985 and amendment of the Finance Act, 1994 have been saved vide Section 174(2) of the CGST Act, 2017, and therefore the provisions of the said repealed/amended Acts and Rules made thereunder are enforced for the purpose of demand of duty, interest, etc. and imposition of penalty under this notice.

9. Accordingly Show Cause Notice dated 29.09.2020 has been issued to M/s.Nidhi Healthcare Ltd asking them to show cause as to why :

- a) The demand of Service tax to the extent of Rs. 1,45,84,655/- (One Crore Forty Five Lakh Eighty Four Thousand Six Hundred Fifty Five Only) (Service Tax of Rs. 14241796/- + Education Cess of Rs. 162883/- + SHEC of Rs. 81442/- + Swachh Bharat Cess of Rs. 98533/- + Krishi Kalyan Cess of Rs. 0) not paid/short paid by them should not be confirmed and recovered from them under the provisions of Section 73 of the Finance Act, 1994;
- b) Interest at the appropriate rate should not be recovered from them under the provisions of Section 75 of the Finance Act, 1994;
- c) Penalty should not be imposed upon them under the provisions of 78 of the Finance Act, 1994.

DEFENCE REPLY

10. The said assessee vide their letter dated 10.10.2020 submitted their reply to SCN wherein they contended that they are running a multi specialty hospital in the name of "NIDHI HOSPITAL" and maintained its books of accounts and has also got its accounts audited as per companies Act and Income Tax Act. They also run a medical store in the name of "NIDHI MEDI STORE" and obtained VAT TIN number for medical store. As mentioned in SCN, the difference in value of service as per ITR/TDS Form 26AS and gross value of services provided in ST 3 returns is found to be Rs.11,12,79,712/-. The details of services provided by the said assessee was also furnished as mentioned below.

Description	F.Y 2014-15	FY 2015-16	FY 2016-17
1.Dental Treatment Receipt	9,99,249	4,00,182	3,29,151
2.Dialysis Receipt	22,72,722	19,57,899	0
3.IPD Bill Receipt	5,10,52,265	4,30,73,375	4,78,58,303
4.Laboratory Health Check	1,22,462	32,11,616	30,97,183
5.OPD Bill receipt	44,37,275	32,16,264	36,25,325
6.Psychitherapy receipt	2,72,865	2,66,538	1,99,723

7.CGHS IPD receipt	0	0	1,48,293
8.CGHS OPD receipt	0	0	1,08,966
Total	5,91,56,838	5,21,22,874	5,53,66,944

11. The said assessee further contented that the above receipts are from healthcare services and which is exempted under entry No.2(i) of Noti.25/2012 dated 20.06.2012 and therefore company is not supposed to pay any service tax on their receipts. They submitted copies of sample IPD bills of all three years for ready reference. They have also submitted monthwise ledgers of the various medical services provided by them. Therefore the company has not failed to assess properly its service tax liability as per service tax rules and no suppression of facts by the company towards payment of service tax. Since the company is not liable to pay service tax on the receipt of healthcare services, no penalty u/s.70/76/78/77 is leviable on them. They have also submitted audit report and Balance sheet 2014-15 to 2016-17, sample sale invoices of healthcare services provided by them for FY 2014-15 to 2016-17, Month wise receipt ledgers of all healthcare services for reference.

PERSONNEL HEARING

12. Personal Hearing was granted to the said assessee on 04.10.2021 and was attended by Shri Kanubhai Popat, Director/Advocate on behalf of the assessee and stated that health care services are exempted from any tax liability. They have also submitted that they have received the services of Manpower recruitment/supply agency and have paid service tax on the said services under Reverse Charge Mechanism and details have been given in their ST 3 returns filed. They have also requested to drop the proceedings.

DISCUSSION AND FINDINGS

13. I have carefully gone through the records of the case, SCN, defence replies, reconciliation statement, duly audited Balance sheet for the FY 2014-15, 2015-16 and 2016-17, Form 26AS, ST 3 Returns as well as oral submissions made by the said assessee during the proceedings. In the instant case, I find that the said assessee are registered with Service Tax Department under Registration No.AACCN7248JSD001 and was engaged in providing "Healthcare Services". They are also paying service tax on Man Power Supply Agency services under RCM and filing ST 3 Returns accordingly. On going through the third party CBDT data for the Financial Years 2014-2015, 2015-16 and 2016-17, it was observed that the assessee has not declared any taxable value in their Service Tax Return (ST-3) for the F.Y.2014-2015, 2015-16 and 2016-17 as compared to the Service related taxable value they have declared in their Income Tax Return (ITR)/ Form 26AS and accordingly SCN was issued to the said assessee to recover the short paid Service Tax of Rs.1,45,84,655/- alongwith interest and penalty.

14. In the instant case, I find that the assessee vide their reply dated 10.10.2020 contended that the receipts are from healthcare services and healthcare services is exempted under entry No.2(i) of Noti.25/2012 dated 20.06.2012 and therefore company is not supposed to pay any service tax on their receipts. Now, I consider necessary to look into the definition of "Health Care Service" provided under the Act as the assessee

has claimed their service to be Health Care Service. I find that the definition of "Health Care Service" is provided under the Notification No. 25/2012-ST dated 20.06.2012 at Sr. No. (t), the same is reproduced for better comprehension:

"health care services" means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;"

15. The said assessee vide their letter dated 10.10.2020 submitted that they are running a multi speciality hospital in the name of "NIDHI HOSPITAL" and maintained its books of accounts and has also got its accounts audited as per companies act and Income Tax Act. They also runs a medical store in the name of "NIDHI MEDI SORE" and also obtained VAT TIN number for medical store. As mentioned in SCN, the difference in value of service as per ITR/TDS Form 26AS and gross value of services provided in ST 3 returns is Rs.11,12,79,712/- for the period under reference. They contented that the above receipts are from healthcare services and healthcare services is exempted under entry No.2(i) of Noti.25/2012 dated 20.06.2012 and therefore company is not supposed to pay any service tax on their receipts. They submitted copies of sample IPD bills of all three years for ready reference They have also submitted audit report and Balance sheet 2014-15 to 2016-17, sample sale invoices of healthcare services provided by them for FY 2014-15 to 2016-17, Month wise receipt ledgers of all healthcare services

16. On perusal of defence reply dated 27.09.2020, 10.10.2020 & 05.10.2021 and other documents available on record, I find that the assessee have rendered service of Health Care Services which is rightly an exempted service as provided vide Sr.No. 2(i) of Mega Exemption Notification No. 25/2012-ST dated 20.06.2012 and Sr. No. (l) of negative list of service specified under Section 66D of the Act. Hence, I find that the activities being carried out by the assessee for a consideration are squarely covered under the definition of "Service" as defined under Section 65B (44) of the Act and I also find that there is no dispute in this regard. The assessee has also submitted the Independent Auditors' Reports for FY 2014-15, 2015-16 and 2016-17. I find that the Independent Auditor is appointed by the Company under Section 139 of the Company Act, and auditor has to make a report, in accordance with Section 143 of Company Act, to the members of the company on the accounts examined by him and on every financial statements which are required by or under this Act to be laid before the company in general meeting and the report shall after taking into account the provisions of this Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of this Act or any rules made thereunder or under any order made under section 143(1) and to the best of his information and knowledge, the said accounts, financial statements give a true and fair view of the state of the company's affairs as at the end of its financial year and profit or loss and cash flow for the year and such other matters as may be prescribed.

17. On perusal of audited Balance Sheet, I find that the assessee's revenue from operations has been depicted in Note No.17 of the financial statements attached to the Auditors report for the year 2014-15 as Rs.5,91,56,838/- and for the year 2015-16 as Rs.5,21,22,874/- as "Sale of Service" under the following heads. As the Show Cause Notice does not depict any difference in value or duty for the year 2016-17, I find that no reconciliation for the year 2016-17 is required.

Description	F.Y 2014-15	FY 2015-16
1.Dental Treatment Receipt	9,99,249	4,00,182
2.Dialysis Receipt	22,72,722	19,57,899
3.IPD Bill Receipt	5,10,52,265	4,30,73,375
4.Laboratory Health Check	1,22,462	32,11,616
5.OPD Bill receipt	44,37,275	32,16,264
6.Psychitherapy receipt	2,72,865	2,66,538
7.CGHS IPD receipt	0	0
8.CGHS OPD receipt	0	0
Total	5,91,56,838	5,21,22,874

18. The Balance sheet and profit and loss account of an assessee is vital statutory records. Such records are prepared in statutory format and reflect financial transactions, income and expenses and profit and loss incurred by company during a financial year. The said financial records are placed before different legal authorities for evincing true financial position. Assessee was legally obligated to maintain such records according to generally accepted accounting principles. They cannot keep it in unorganized method. The statute provides mechanism for supervision and monitoring of financial records. It is mandate upon auditor to have access to all the bills, vouchers, books and accounts and statements of a company and also to call additional information required for verification and to arrive fair conclusion in respect of the balance sheet and profit and loss accounts. It is also onus upon auditor to verify and make a report on balance sheet and profit and loss accounts that such accounts are in the manner as provided by statute and give a true and fair view on the affairs. The Chartered Accountant, who audited the accounts of the assessee, being qualified professional has given declaration that the balance sheet and profit and loss accounts of the noticee reflect true and correct picture of the transaction and therefore, I have no optioned other than to accept the classification of incomes (Sale of services) under profit and loss account as true nature of the business and to proceed to conclude instant proceedings accordingly.

19. In the instant case, on perusal of Balance Sheet, I find that the assessee earned an amount of Rs. 5,91,56,838/- for financial year 2014-15 and Rs.5,21,22,874/- for the financial year 2015-16 as an income sale of various health services as mentioned above. The said assessee has also furnished photocopies of ledgers wherein the sale of service income under various heads under which they collected service income for both the financial years in support of their claim. They have also furnished photocopies of various Bills raised against the services provided by them on description details of sale of services under every major head.

20. Having considered above facts and discussion, I find that the service provided by the assessee is appropriately classifiable under the Health Care Service. On going through the ST-3 returns, it is noticed that the assessee has declared service tax liability to be discharged under RCM only and no liability under forward charge has been declared. From the SCN, I find that the SCN has not questioned the taxability on any income other than the income from sale of services. I therefore refrain from discussing the taxability on other income other than the sale of service. Further the SCN is also not proposed any difference in value of tax for the FY 2016-17, I also refrain from discussing the taxability of the income for the FY 2016-17.

21. I find that the Notification No. 25/2012 -ST dated 20.06.2012 issued under Section 93(1) of the Act, grants exemption to the taxable services enlisted therein from whole of Service Tax leviable under section 66B of the Act. I find that the assessee has contested the demand of service tax on services rendered by them being Health Care Service and has claimed the exemption from levy of service tax under Sr. No. 2(i) of Notification No. 25/2012-ST dated 20.06.2012. I therefore would like to reproduce the said Sr.No. 2(i) ibid hereinunder:

"2(i) Health Care Service by a clinical establishment, an authorised medical practitioner or paramedics;"

I would also like to reproduce the definition of "Clinical Establishment" as provided under Notification No. 25/2012-ST dated 20.06.2012 against Sr.No. (j):

"clinical establishment" means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carryout diagnostic or investigative services of diseases;

22. On perusal of various records and documents available, I find that the assessee is a Hospital which is engaged in business of providing Health Care Service and is rightly covered under the above definition of clinical establishment. Keeping in view the aforementioned detailed discussions, I find that the services rendered by the assessee is squarely covered under the Sr.No. 2(i) of the Notification No. 25/2012-ST dated 20.06.2012 and find that the exemption is quite clearly available to the assessee as claimed by them. As they are eligible for exemption as discussed herein above, I hold that no service tax is payable by the assessee as demanded in the subject SCN. For the sake of clarity, the consolidated worksheet are tabulated and reconciled as under:

Financial Year	2014-15	2015-16
Income as per Audited Balance Sheet/ITR	5,91,56,838	5,21,22,874
Income as per ST 3 Return	0	0
Difference	5,91,56,838	5,21,22,874

Services covered under Noti.No.25/2012 dt.20.06.212 (exempted) as discussed above	5,91,56,838	5,21,22,874
Difference	0	0

23. In view of the above discussion and findings and also on perusal of SCN, audited Balance Sheet for the year 2014-15 to 2015-16, ITR, ST 3 returns, reconciliation statement as well as submissions made by the said assessee, I find that the difference in value of service by comparing the value of services in ITR/TDS and gross value of services provided in ST-3 Returns is basically on account of the services exempted vide Sr.No. 2(i) of the Notification No. 25/2012-ST dated 20.06.2012 being the Health Care Service rendered by the assessee as discussed hereinabove which was not shown in ST-3 Returns. As the income received from medical services is exempted from taxable services by above Exemption Notification, I find that the service tax demand of Rs. 1,45,84,655/- is not sustainable and accordingly Show Cause Notice dt.29.09.2020 is liable to be dropped. Further, as the SCN itself is not sustainable there is no reason to charge interest u/s.75 of Finance Act, 1994 or to impose penalty u/s.78 of Finance Act, 1994 upon the said assessee on this count.

24. In view of the above I pass the following order;

ORDER

25. I hereby order to drop the proceedings initiated for recovery of service tax of Rs. 86,55,468/- along with interest and penalties vide SCN No. STC/15-81/OA/2020 dated 29.09.2020.

R. Gulzar Begum
9/12/20

(R.GULZAR BEGUM)
Joint Commissioner
Central GST & Central Excise
Ahmedabad North

F.No. STC/15-81/OA/2020
To
M/s. Nidhi Healthcare Ltd,
Shreekunj, 4, Patel Park,
Stadium Commerce College Road,
Navrangpura, Ahmedabad,
Gujarat-380009.

Dated-

Copy to:

1. The Commissioner of CGST & C.Ex., Ahmedabad North.
2. The Deputy Commissioner Division-VI, Central Excise & CGST, Ahmedabad North.
3. The Superintendent, Range-IV, Division-VI, Central Excise & CGST, Ahmedabad North
- ✓ 4. The Superintendent(system) CGST, Ahmedabad North for uploading on website.
5. Guard File

Services covered under Noti.No.25/2012 dt.20.06.212 (exempted) as discussed above	5,91,56,838	5,21,22,874
Difference	0	0

23. In view of the above discussion and findings and also on perusal of SCN, audited Balance Sheet for the year 2014-15 to 2015-16, ITR, ST 3 returns, reconciliation statement as well as submissions made by the said assessee, I find that the difference in value of service by comparing the value of services in ITR/TDS and gross value of services provided in ST-3 Returns is basically on account of the services exempted vide Sr.No. 2(i) of the Notification No. 25/2012-ST dated 20.06.2012 being the Health Care Service rendered by the assessee as discussed hereinabove which was not shown in ST-3 Returns. As the income received from medical services is exempted from taxable services by above Exemption Notification, I find that the service tax demand of Rs. 1,45,84,655/- is not sustainable and accordingly Show Cause Notice dt.29.09.2020 is liable to be dropped. Further, as the SCN itself is not sustainable there is no reason to charge interest u/s.75 of Finance Act, 1994 or to impose penalty u/s.78 of Finance Act, 1994 upon the said assessee on this count.

24. In view of the above I pass the following order;

ORDER

25. I hereby order to drop the proceedings initiated for recovery of service tax of Rs. 1,45,84,655/- along with interest and penalties vide SCN No. STC/15-81/OA/2020 dated 29.09.2020.

R. Gulzar Begum
15/12/20

(R.GULZAR BEGUM)
Joint Commissioner
Central GST & Central Excise
Ahmedabad North

Dated-

F.No. STC/15-81/OA/2020
To
M/s. Nidhi Healthcare Ltd,
Shreekunj, 4, Patel Park,
Stadium Commerce College Road,
Navrangpura, Ahmedabad,
Gujarat-380009.

Copy to:

1. The Commissioner of CGST & C.Ex., Ahmedabad North.
2. The Deputy Commissioner Division-VI, Central Excise & CGST, Ahmedabad North.
3. The Superintendent, Range-IV, Division-VI, Central Excise & CGST, Ahmedabad North
- ✓ 4. The Superintendent(system) CGST, Ahmedabad North for uploading on website.
5. Guard File