



आयुक्त का कार्यालय

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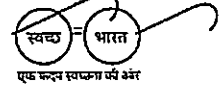
केंद्रीय वस्तु एवं सेवा कर तथा केंद्रीय उत्पाद शुल्क, अहमदाबाद उत्तर
CENTRAL GOODS & SERVICES TAX & CENTRAL EXCISE, AHMEDABAD NORTH

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निवन्धित पावती डाक द्वारा/By R.P.A.D

फा.सं./F.No. STC/15-136/OA/2020

आदेश की तारीख/Date of Order:- 07.01.2022

जारी करने की तारीख/Date of Issue :- 10.01.2022

DIN NO: 20220164WT000000EE99

द्वारा पारित/Passed by:-

आर गुलजार बेगम /R. GULZAR BEGUM

अपर आयुक्त / Additional Commissioner

मूल आदेश संख्या / Order-In-Original No. 41/ADC/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-380015को 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. Raghudeep Eye Clinic LLP, C/o. Hina A. Vasavada, Nr. Shriji Complex, Opp. Gururkul Tower, Gurukul Road, Ahmedabad, Gujarat 380052 (hereinafter referred to as the 'assessee' for the sake of brevity) is registered under Service Tax having Registration No.- AAMFR2031GSD001 & are engaged in the business of Providing Health care services and Technical Testing and Analysis Service.

2. On perusal of the data received from CBDT, it was noticed that the assessee had declared less taxable value in their Service Tax Return (ST-3) for the F.Y.2015-16 as compared to the Service related taxable value declared by them in their Income Tax Return (ITR)/ Form 26AS, the details of which are as under:

(Amount in Rs.)

Sr No	F. Y.	Total Gross Value Provided (STR)	Sale Of Services (ITR)	Total Value for TDS(including 194C,194Ia, 194Ib,194J, 194H)	Higher Value (Value Difference in ITR & STR) OR (Value Difference in TDS & STR)	Resultant Service Tax short paid (including Cess)
1	2015-16	1823795	135470990	5954114	133647195	19378843

3. To explain the reasons for such difference and to submit documents in support thereof viz. Balance Sheet, Profit & Loss Account, Income Tax Returns, Form 26AS, Service Income and Service Tax Ledger and Service Tax (ST-3) Returns for the Financial Year 2015-16, Letter dated 06.10.2020 was issued to the said assessee. However, the said assessee neither submitted any details/documents explaining such difference nor responded to the letters in any manner. For this reason, no further verification could be done in this regard by the department. Since the assessee has not submitted the required details of services provided during the Financial Year 2015-16, the service tax liability of the service tax assessee has been ascertained on the basis of income mentioned in the Income Tax returns and Form 26AS filed by the assessee with the Income Tax Department. The figures/data provided by the Income Tax Department is considered as the total taxable value in order to ascertain the Service tax liability under Section 67 of the Finance Act, 1994.

4. Further, no data was forwarded by CBDT, for the period 2016-17 and 2017-18 (upto June-2017) and the assessee has also failed to provide any information regarding rendering of taxable service for this period. Therefore at the time of issuance of SCN, it was not possible to quantify short payment of Service Tax, if any, for the period 2016-17 and 2017-18 (upto June-2017). With respect to issuance of un

quantified demand at the time of issuance of SCN, Master Circular No. 1053/02/2017-CX dated 10.03.2017 issued by the CBEC, New Delhi clarifies that:

"2.8 Quantification of duty demanded: It is desirable that the demand is quantified in the SCN, however if due to some genuine grounds it is not possible to quantify the short levy at the time of issue of SCN, the SCN would not be considered as invalid. It would still be desirable that the principles and manner of computing the amounts due from the noticee are clearly laid down in this part of the SCN. In the case of Gwalior Rayon Mfg. (Wvg.) Co. Vs .UOI, 1982 (010) ELT 0844 (MP), the Madhya Pradesh High Court at Jabalpur affirms the same position that merely because necessary particulars have not been stated in the show cause notice, it could not be a valid ground for quashing the notice, because it is open to the petitioner to seek further particulars, if any, that may be necessary for it to show cause if the same is deficient."

5. From the data received from CBDT, it appeared that the "Total Amount Paid/Credited Under Section 194C,194H,194I,194J OR Sales/Gross Receipts From Services (From ITR)" for the Financial year 2016-17 to 2017-18 has not been disclosed thereof by the Income Tax Department, nor the reason for the non disclosure was made known to this department. Further, the assessee has also failed to provide the required information even after the issuance of letter from the Department. Therefore, the assessable value for the year 2016-17 and 2017-18 (upto June-2017) is not ascertainable at the time of issuance of this Show Cause Notice. Consequently, if any other amount is disclosed by the Income Tax Department or any other sources/agencies, against the said assessee, action will be initiated against the said assessee under the proviso to Section 73(1) of the Finance Act 1994 read with para 2.8 of the Master Circular No. 1053/02/2017-CX dated 10.03.2017, in as much as the Service Tax liability arising in future, for the period 2016-17 to 2017-18 (upto-June 2017) under this Show Cause Notice, and due service tax will be recoverable from the assessee accordingly.

6. The government has from the very beginning placed full trust on the service provider so far as service tax is concerned and accordingly measures like Self-assessments etc., based on mutual trust and confidence are in place. Further, a taxable service provider is not required to maintain any statutory or separate records under the provisions of Service Tax Rules as considerable amount of trust is placed on the service provider and private records maintained by him for normal business purposes are accepted, practically for all the purpose of Service tax. All these operate on the basis of honesty of the service provider; therefore, the governing statutory provisions create an absolute liability when any provision is contravened or there is a breach of trust by the service provider, no matter how innocently. From the evidence on record, it appears that the said assessee had not taken into account all the income received by them for rendering taxable services for the purpose of payment of service tax and thereby evaded their tax liabilities. The service provider appears to have made deliberate efforts to suppress the value of taxable service to the department and appears to have not paid the liable service tax in utter disregard to the requirements of law and the trust deposed in them. Such outright act in defiance of law, appears to

have rendered them liable for stringent penal action as per the provisions of Section 78 of the Finance Act, 1994 for suppression or concealment or furnishing inaccurate value of taxable service with an intent to evade payment of service tax.

7. In light of the facts discussed here-in-above and the material evidences available on records, it is revealed that the noticee, M/S. RAGHUDEEP EYE CLINIC LLP have committed the following contraventions of the provisions of Chapter-V of the Finance Act, 1994, the Service Tax Rules, 2004:

- (i) Failed to declare correctly, assess and pay the service tax due on the taxable services provided by them and to maintain records and furnish returns, in such form i.e. ST-3 and in such manner and at such frequency, as required under Section 70 of the Finance Act, 1994 read with Rule 6 & 7 of the Service Tax Rules, 1994;
- (ii) Failed to determine the correct value of taxable service provided by them under Section 67 of the Finance Act, 1994 as discussed above;
- (iii) Failed to pay the Service Tax correctly at the appropriate rate within the prescribed time in the manner and at the rate as provided under the said provision of Section 66B and Section 68 of the Finance Act, 1994 and Rules 2 & 6 of the Service Tax Rules, 1994 in as much as they have not paid service tax as worked out in the Table for Financial Year 2015-16 to 2017-18 (upto June-2017).
- (iv) All the above acts of contravention on the part of the said assessee appear to have been committed by way of suppression of facts with an intent to evade payment of service tax, and therefore, the said service tax not paid is required to be demanded and recovered from them under Section 73 (1) of the Finance Act, 1994 by invoking extended period of five years.
- (v) All these acts of contravention of the provisions of Section 68, and 70 of the Finance Act, 1994 read with rule 6, and 7 of Service Tax Rules, 1994 appears to be publishable under the provisions of Section 78 of the Finance Act, 1994 as amended from time to time.
- (vi) The said assessee is also liable to pay interest at the appropriate rates for the period from due date of payment of service tax till the date of actual payment as per the provisions of Section 75 of the Finance Act, 1994.
- (vii) Section 77 of the Finance Act, 1994 in as much as they did not provide required data /documents as called for, from them.

8. It has been noticed that at no point of time, the assessee has disclosed or intimated to the Department regarding receipt/providing of Service of the differential value, that has come to the notice of the Department only after going through the third party CBDT data generated for the Financial Year 2015-16. From the evidences, it was noticed that the said assessee has knowingly suppressed the facts regarding receipt of/providing of services by them worth the differential value as can be seen in the table hereinabove and thereby not paid / short paid/ not deposited Service Tax thereof to the extent of Rs. 1,93,78,843/- (including Cess). The above act of omission on the part of the assessee resulted into non-payment of Service tax on account of suppression of material facts and contravention of provisions of Finance Act, 1994 with intent to evade payment of Service tax to the extent mentioned hereinabove. Hence, the same is to be recoverable from them under the provisions of Section 73(1)

of the Finance Act, 1994 read with Notification dated 27.06.2020 issued vide F.No. CBEC-20/06/08/2020-GST by invoking extended period of time, along with Interest thereof at appropriate rate under the provisions of Section 75 of the Finance Act, 1994 and penalty under Section 78 of the Finance Act, 1994.

9. Accordingly Show Cause Notice F.No. F.No. STC/15-136/OA/2020 dated 22.10.2020 issued to M/S. RAGHUDEEP EYE CLINIC LLP called upon to show cause as to why :

- (i) The Service Tax to the extent of Rs.1,93,78,843/- (including cess) short paid /not paid by them, should not be demanded and recovered from them under the provisions of Section 73 of the Finance Act, 1994 read with Notification dated 27.06.2020 issued vide F.No.CBEC-20/06/08/2020-GST;
- (ii) Service Tax liability not paid during the financial year 2016-17 and 2017-18 (upto June-2017), ascertained in future, as per paras no. 7 and 8 above, should not be demanded and recovered from them under proviso to Sub-section (1) of Section 73 of Finance Act, 1994.
- (iii) Interest at the appropriate rate should not be demanded and recovered from them under the provisions of Section 75 of the Finance Act, 1994;
- (iv) Penalty under the provisions of Section 77(1)(c) and 77(2) of the Finance Act, 1994 amended, should not be imposed on them.
- (v) Penalty should not be imposed upon them under the provisions of Section 78 of the Finance Act, 1994.

DEFENCE REPLY

10. The assessee vide their letter dated 04.11.2020 filed their reply to Show Cause Notice wherein they submitted that they are not paying/short paying service tax as they have professional receipt of Rs.13,54,70,990/- during the year 2015-16 consists of income from health care services and income from sale of implant, medicine and lances. They further submitted that Raghudeep Eye Clinic is clinical establishment where health care services has been provided by doctors, enrolment certificate of doctors has been attached. Services provided by them come under the purview of Notification No.25/2012-service tax dated 20.06.2012. The said Notification specifically include services of clinical establishment. Hence services provided by such clinical establishment has been exempted from levy of service tax. Therefore professional income of assessee from Health care services provided has been exempted from service tax and sale of implant, medicines and lances has not been covered under service tax. Therefore total professional receipt of Rs.13,54,70,990/- earned during the year 2015-16 has been exempted from the purview of service tax.

11. As far as other income consists of interest income, STCG on mutual Fund, Honorarium income etc which are exempt from the purview of service tax. Assessee has not been liable to pay service tax on such income, except clinical study carried out by assessee in FY 2015-16. Assessee has carried out clinical study for Rs.18,23,795/-

which is taxable under service tax on such income assessee has paid service tax of Rs.2,64,450/- which has been reflected in their ST 3 return filed for the period of October to March F.Y 2015-16. They further pleaded that since they are not liable to pay service tax on professional income which has been exempted from service tax, they had paid service tax on full value of taxable income earned in relevant F.Y.2015-16 under service tax act, therefore question of interest and penalties not arise hence they requested to drop the matter. They have also submitted copies of

- i) Income tax return acknowledgement and statement of income.
- ii) Balance Sheet and Income & Expenditure a/c
- iii) 26AS TDS statement
- iv) Service tax return for the year 2015-16.
- v) Enrolment certificate
- vi) Copy of Noti.No.25/2012

12. Further, vide letter dated 16.12.2021 the assessee has also submitted tax audit report(Form 3CD, Form 3 CB, Balance Sheet, Profit & Loss Account, Schedules, Notes to accounts for the FY.2016-17 & Trial Balance for the period 01.04.2017 to 30.06.2017.

PERSONEL HEARING

13. Personal Hearing was granted to the assessee on 23.12.2021. Shri Dilip Jodhani, CA, duly authroised representative, appeared on behalf of the assessee and submitted reconciliation statement and also stated that the assessee has done health services and there is no service tax liability.

DISCUSSION AND FINDINGS

14. I have carefully gone through the records of the case, SCN, defence replies, reconciliation statement, tax audit report (Form 3CD, Form 3 CB, Balance Sheet, Profit & Loss Account, Schedules, Notes to accounts for the FY 2015-16, 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 is registered with Service Tax Department under Registration No.AAMFR2031GSD001 and was engaged in providing "Healthcare Services". They are also paying service tax on Technical testing and analysis service and filing ST 3 Returns accordingly. On going through the third party CBDT data for the Financial Years 2015-16, it was noticed that the assessee has declared Rs.18,23,795/- in their Service Tax Return (ST-3) for the F.Y. 2015-16 as compared to the Service related taxable value they have declared in their Income Tax Return (ITR)/ Form 26AS i.e.Rs.13,54,70,990/- Hence there is difference in value of Rs.13,36,47,195/- and service tax liability of Rs.1,93,78,843/- is arised due to which the subject SCN was issued. Accordingly, I find that the issue which requires determination as of now is whether the assessee is liable to pay service tax of Rs. Rs.1,93,78,843/- under proviso to section 73(1) of Finance Act, 1944 or not.

15. On perusal of the defence reply dated 04.11.2020, I find that the said assessee has stated that they have professional receipt consists of income from health care services and from sale of implant, medicines and lances and have also rendered service of Technical testing and analysis service. They have contended that the services provided by them are covered under 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. Having considered above facts and discussion, I am of the view that the service provided by the assessee is appropriately classifiable under the Health Care Service.

16. 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 same 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;

The Health care service has also been defined as

"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;"

17. On perusal of SCN, I find that SCN shows the difference in value to the tune of Rs. 13,36,47,195/- for FY 2015-16 when value of sales/gross receipt as per ITR i.e.Rs.13,54,70,990/- are compared with gross value declared in ST-3 i.e.Rs.18,23,795/- as mentioned in forgoing paras. The said assessee vide their letter dated 04.11.2020 submitted that they are the receipts are from healthcare services and income from sale of implant, medicines and lances and which are exempted. As mentioned in SCN, the difference in value of service as per ITR and gross value of

services provided in ST 3 returns is Rs.13,36,47,195/- for the period FY 2015-16. They contented that the above receipts are from healthcare services and income from sale of implant, medicines and lances which are 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 on these services.

19. On perusal of defence reply dated 04.11.2020 and other documents available on record, I find that the assessee have earned income by rendering service of Health Care Services and income from sale of implant, medicines and lances 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. (1) of negative list of service specified under Section 66D of the Act. 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.

20. 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.

22. 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 correctly declared service tax liability to be discharged under Technical testing and analysis service. From the SCN, I find that the SCN has not questioned the taxability on any income other than the income from professional receipts. I therefore refrain from discussing the taxability on other income other than professional receipts.

23. I find that the SCN shows the difference in value to the tune of Rs. 13,36,47,195/- for FY 2015-16 when value of sales/gross receipt as per ITR are compared with gross value declared in ST-3 as mentioned in forgoing paras. Further para 6 of the SCN states that the levy of service tax for FY 2016-17 and FY 2017-18 (upto June 2017), which was not ascertainable at the time of issuance of the subject SCN, if the same was to be disclosed by the Income Tax department or any other source/agencies, against the said assessee, action was to be initiated against assessee under the proviso to Section 73(1) of the Finance Act, 1994 read with Para 2.8 of the Master Circular No. 1053/02/2017—CX dated 10.03.2017 and the service tax liability was to be recoverable from the assessee accordingly. I however do not find any charges levelled for demand for FY 2016-17 and FY 2017-18 (upto June 2017) in charging part of the SCN.

24. On perusal of various records and documents available, I find that the assessee 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:

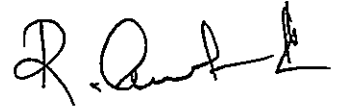
Financial Year	2015-16
Income as per Audited Balance Sheet/ITR	13,54,70,990
Income as per ST 3 Return	18,23,795
Difference on which service tax demanded	13,36,47,195
Services covered under Noti.No.25/2012 dt.20.06.212 (exempted) as discussed above	13,36,47,195
Difference	0

25. In view of the above discussion and findings and also on perusal of SCN, audited Balance Sheet for the year 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. 1,93,78,843/- is not sustainable and accordingly Show Cause Notice dt.22.10.2020 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.77 or u/s.78 of Finance Act, 1994 upon the said assessee on this count.

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

ORDER

27. I hereby order to drop the proceedings initiated for recovery of service tax of Rs. 1,93,78,843/- along with interest and penalties vide SCN No. STC/15-136/OA/2020 dated 22.10.2020.



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

By Regd. Post AD./Hand Delivery
F.No. STC/15-136/OA/2020

Date: 07.01.2022

To
M/S. RAGHUDEEP EYE CLINIC LLP.,
RAGHUDEEP EYE CLINIC C/O. HINA
A.VASAVADA, NR. SHRIJI COMPLEX,
OPP. GURUKUL TOWER, GURUKUL
ROAD, AHMEDABAD, GUJARAT
380052

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