


<p>आयुक्त का कार्यालय केंद्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क ,अहमदाबाद उत्तर, कस्टम हाँउस(तल प्रथम) नवरंगपुरा- अहमदाबाद ,380009</p>		<p>Office of the Commissioner of Central Goods &amp; Services Tax &amp; Central Excise, Ahmedabad North, Custom House(1<sup>st</sup> Floor) Navrangpura, Ahmedabad-380009</p>
<p>फ़ोन नंबर./ PHONE No.: 079-2754 4599 फ़ैक्स/ FAX : 079-2754 4463 E-mail:- <a href="mailto:oaahmedabad2@gmail.com">oaahmedabad2@gmail.com</a></p>		

**निबन्धित पावती डाक द्वारा / By REGISTERED POST AD**

फा .सं/. STC/15-212/OA/2021

DIN-20220564WT000000C635

आदेश की तारीख	/	Date of Order : 02.05.2022
जारी करने की तारीख	/	Date of Issue : 04.05.2022
द्वारा पारित/Passed by -		
उपेन्द्र सिंह यादव	/	UPENDRA SINGH YADAV
आयुक्त	/	COMMISSIONER

**ORDER-IN-ORIGINAL No. AHM-EXCUS-002-COMMR- 01 /2022-23.**

जिस व्यक्ति(यों) को यह प्रति भेजी जाती है, उसे व्यक्तिगत प्रयोग के लिए निःशुल्क प्रदान की जाती है।

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2. इस आदेश से असंतुष्ट कोई भी व्यक्ति -इस आदेश की प्राप्ति से तीन माह के भीतर सीमा शुल्क ,उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण ,अहमदाबाद पीठ को इस आदेश के विरुद्ध अपील कर सकता है। अपील सहायक रजिस्ट्रार ,सीमा शुल्क ,उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण , द्वितीय तल, बाहुमली भवन असरवा, गिरधर नगर पुल के पास, गिरधर नगर, अहमदाबाद, गुजरात 380004 को संबोधित होनी चाहिए।

Any person deeming himself aggrieved by this Order may appeal against this Order to the Customs, Excise and Service Tax Appellate Tribunal, Ahmedabad Bench within three months from the date of its communication. The appeal must be addressed to the Assistant Registrar, Customs, Excise and Service Tax Appellate Tribunal, 2nd Floor, Bahumali Bhavan Asarwa, Near Girdhar Nagar Bridge, Girdhar Nagar, Ahmedabad, Gujarat 380004.

2.1 इस आदेश के विरुद्ध अपील न्यायाधिकरण में अपील करने से पहले मांगे गये शुल्क के 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 Tribunal 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)

3. उक्त अपील प्रारूप सं .इ.ए 3.में दाखिल की जानी चाहिए। उसपर केन्द्रीय उत्पाद शुल्क (अपील) नियमावली 2001 ,के नियम 3 के उप नियम (2)में विनिर्दिष्ट व्यक्तियों द्वारा हस्ताक्षर किए जाएंगे। उक्त अपील को चार प्रतियाँ में दाखिल किया जाए तथा जिस आदेश के विरुद्ध अपील की गई हो ,उसकी भी उतनी ही प्रतियाँ संलग्न की जाएँ )उनमें से कम से कम एक प्रति प्रमाणित होनी चाहिए। अपील से संबन्धित सभी दस्तावेज भी चार प्रतियाँ में अग्रेषित किए जाने चाहिए।

The Appeal should be filed in Form No. E.A.3. It shall be signed by the persons specified in sub-rule (2) of Rule 3 of the Central Excise (Appeals) Rules, 2001. It shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be certified copy). All supporting documents of the appeal should be forwarded in quadruplicate.

4. अपील जिसमें तथ्यों का विवरण एवं अपील के आधार शामिल हैं चार प्रतियों में दाखिल , उसकी भी उतनी ही ,की जाएगी तथा उसके साथ जिस आदेश के विरुद्ध अपील की गई हो उनमें से कम से कम) प्रतियाँ संलग्न की जाएंगी एक प्रमाणित प्रति होगी।

(The Appeal including the statement of facts and the grounds of appeal shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be a certified copy.)

5. अपील का प्रपत्र अंग्रेजी अथवा हिन्दी में होगा एवं इसे संक्षिप्त एवं किसी तर्क अथवा विवरण के बिना अपील के कारणों के स्पष्ट शीर्षों के अंतर्गत तैयार करना चाहिए एवं ऐसे कारणों को क्रमानुसार क्रमांकित करना चाहिए।

The form of appeal shall be in English or Hindi and should be set forth concisely and under distinct heads of the grounds of appeals without any argument or narrative and such grounds should be numbered consecutively.

6. अधिनियम की धारा 35बी के उपबन्धों के अंतर्गत निर्धारित फीस जिस स्थान पर पीठ स्थित है, वहां के किसी भी राष्ट्रीयकृत बैंक की शाखा से न्यायाधिकरण की पीठ के सहायक रजिस्ट्रार के नाम पर रेखांकित माँग ड्राफ्ट के जरिए अदा की जाएगी तथा यह माँग ड्राफ्ट अपील के प्रपत्र के साथ संलग्न किया जाएगा।

The prescribed fee under the provisions of Section 35 B of the Act shall be paid through a crossed demand draft, in favour of the Assistant Registrar of the Bench of the Tribunal, of a branch of any Nationalized Bank located at the place where the Bench is situated and the demand draft shall be attached to the form of appeal.

7. न्यायालय शुल्क अधिनियम 1970 ,की अनुसूची ,1-मद 6 के अंतर्गत निर्धारित किए अनुसार संलग्न किए गए आदेश की प्रति पर 1.00 रूपया का न्यायालय शुल्क टिकट लगा होना चाहिए।

The copy of this order attached therein should bear a court fee stamp of Re. 1.00 as prescribed under Schedule 1, Item 6 of the Court Fees Act, 1970.

8. अपील पर भी रु.4 .का न्यायालय शुल्क टिकट लगा होना चाहिए।

Appeal should also bear a court fee stamp of Rs. 4.00.

विषय: -कारण बताओ सूचना:

Subject- Proceedings initiated vide Show Cause Notice No. STC/15-212/OA/2021 dated 23.04.2021 issued to M/s. N. K. Oil Mills Pvt. Ltd., 7<sup>th</sup> Floor, Popular House, Ashram Road, Ahmedabad- 380 009.

**ORDER-IN-ORIGINAL No. AHM-EXCUS-002-COMMR- /2022-23**

M/s. N. K. Oil Mills Pvt. Ltd., 7<sup>th</sup> Floor, Popular House, Ashram Road, Ahmedabad-380 009, were issued SCN F. No. STC/15-212/OA/2021 dated 23.04.2021 by the Commissioner, Central GST & Central Excise.

**BRIEF FACTS OF THE CASE PERTAINING TO ISSUANCE OF THE SUBJECT SCN TO M/S. N.K.OIL MILLS PVT. LTD., ARE AS UNDER:**

M/s. N. K. Oil Mills Pvt. Ltd., 7<sup>th</sup> Floor, Popular House, Ashram Road, Ahmedabad-380 009 (hereinafter referred to as the 'Assessee' for the sake of brevity) are engaged in providing taxable services, and are holding Service Tax Registration No.AAACN5357QSD002.

2. Analysis of "Sales/Gross Receipts from the Services (Value from ITR)", the "Total Amount Paid/Credited under 194C, 194H, 194I, 194J" and "Gross value of Services Provided" pertaining to the assessee was undertaken by the Central Board of Direct Taxes (CBDT) for the F.Y. 2015-16 & 2016-17, and the details of the said analysis were shared by the CBDT with the Central Board of Indirect Taxes & Customs (CBIC).

3. As per the records available with the Divisional Office of Division-VII, CGST, Ahmedabad North and on going through the Third Party Data provided by CBDT of the said assessee for the F.Y. 2015-16 & 2016-17, the Sales/Gross Receipt from Services (Value from ITR/26AS) were found to be not tallying with Gross Value of Service Provided, as declared in ST-3 Return for the F.Y. 2015-16 & 2016-17. Therefore, it appeared that the said assessee had declared less/not declared any taxable value in their Service Tax Returns (ST-3) for the F.Y. 2015-16 & 2016-17 as compared to the Service related taxable value declared in their Income Tax Return (ITR)/Form 26AS for the F.Y. 2015-16 & 2016-17. The difference in value as observed for FY 2015-16 & 2016-17 was as

under:

Sr No	F.Y.	Taxable value as per ST3 returns (in Rs.)	Gross receipts from services (value from ITR/26AS) (in Rs.)	Difference between value of services from ITR/26AS and Gross value in Service Tax provided (in Rs.)	Resultant Service Tax short paid (in Rs.)
1	2015-16	0/-	103920467/-	103920467/-	15068468/-
2.	2016-17	0/-	40040167/-	40040167/-	6006025/-
	TOTAL				21074493/-

Therefore, it appeared that the said assessee had short paid service tax to the extent of Rs. Rs.2,10,74,493/- on the differential taxable value of Rs. 14,39,60,634 /-.

4. As per Section 68 of the Finance Act, 1994 every person liable to pay service tax should pay Service Tax at the rate specified in Section 66/66B *ibid* in such manner and within such period which is prescribed under Rule 6 of the Service Tax Rules, 1994. In the instant case it appeared that the assessee had not paid service tax for the Financial Year 2015-16 and 2016-17.

5. As per section 70 of the Finance Act 1994, every person liable to pay service tax is required to himself assess the tax due on the services provided/received by him, and thereafter furnish a return to the jurisdictional Superintendent of Service Tax by disclosing wholly & truly all material facts in their service tax returns (ST-3returns). The form, manner and frequency of return are prescribed under Rule 7 of the Service Tax Rules, 1994. In this case, it appeared that the assessee had not assessed the tax dues properly, on the services received, as discussed above, and had failed to file correct ST-3 Returns thereby violating the provisions of Section 70(1) of the act read with Rule 7 of the Service Tax Rules, 1994.

6. As per Section 75 *ibid*, every person liable to pay the tax in accordance with the provisions of Section 68 *ibid*, or rules made there under, who fails to credit the tax or any part thereof to the account of the Central Government within the prescribed period is liable to pay the interest at the applicable rate as mandated by the Central Government. As the assessee had failed to pay their Service Tax in the prescribed time limit, they were liable to pay the said amount along with interest. The Service Tax was required to be recovered from the noticee along with interest under Section 75 of the Finance Act, 1994.

7. It appeared that the Assessee had contravened the provisions of Section 68 of the Finance Act, 1994 read with Rule 6 of Service tax Rules, 1994 in as

much as they had failed to pay/ short paid/ deposit Service Tax to the extent of Rs. 2,10,74,493/-, by declaring less value in their ST-3 Returns vis-a-vis their ITR/ Form 26AS, in such manner and within such period as prescribed in respect of taxable services received /provided by them. The assessee also appeared to have contravened Section 70 of Finance Act 1994 in as much they had failed to properly assess their service tax liability under Rule 2(1)(d) of Service Tax Rules, 1994.

8. It appeared that at no point of time, the Assessee had disclosed or intimated to the Department regarding receipt/providing of Service of the differential value, that had come to the notice of the Department only after going through the third party CBDT data generated for the Financial Year 2015-16 and 2016-17. The Government has from the very beginning placed full trust on the service providers and accordingly measures like self-assessment etc, based on mutual trust and confidence have been put in place. It appeared that the said assessee had 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.2,10,74,493/-. It appeared that the above act of omission on the part of the Assessee had resulted into non-payment of Service tax by the assessee 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, and the same was to be recoverable from them under the provisions of Section 73(1) of the Finance Act, 1994 by invoking extended period of time, along with Interest thereof at appropriate rate under the provisions of Section 75 of the Finance Act, 1994.

The above act of omission on the part of the Assessee constituted offence of the nature specified under Section 78 of the Finance Act, 1994, and the Assessee had made themselves liable for penalty under Section 78 of the Finance Act,

1994.

9. No data was shared by the CBDT with CBIC, for the period 2017-18 (upto June-2017) and the assessee had 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 2017-18 (upto June-2017).

Unquantified demand at the time of issuance of SCN.

Para 2.8 of the Master Circular No. 1053/02/2017-CX dated 10.03.2017 issue by the CBEC, New Delhi clarified 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.'*

10. Therefore, a Show Cause Notice No. STC/15-212/OA/2021 dated 23.04.2021 was issued by the Commissioner, Central GST & Central Excise, Ahmedabad North to N.K. Oil Mills Pvt. Ltd., Ahmedabad asking them as to why;

- (i) The Service Tax to the extent of Rs. 2,10,74,493/- short paid /not paid by them in F.Y.2015-16 & 2016-17, should not be confirmed and recovered from them under the provisions of Section 73 of the Finance Act, 1994.
- (ii) Interest at the appropriate rate should not be recovered from them under the provisions of Section 75 of the Finance Act, 1994;
- (iii) Penalty should not be imposed upon them under the provisions of Section 78 of the Finance Act, 1994.
- (iv) Penalty under Section 77(2) of the Finance Act, 1994 should not be imposed on them for failure to assess their correct Service Tax liability and failed to file correct Service Tax Returns, as required under Section 70 of the Finance Act,1994 readwith Rule 7 of the Service Tax Rules,1994.

**DEFENCE REPLY:**

11. The assessee vide letter dated 02.06.2021 (received on 21.06.2021) tendered their written submission. The assessee submitted that they were registered under the erstwhile service tax law for providing Goods Transport Services to their customers. They have submitted that they were providing GTA services to the customers and in majority of the cases, the liability to pay service tax would be on the service receiver under RCM. They have submitted

the statement of total turnover of the company, its bifurcation into GTA service and other than GTA service provided by them for the F.Y.2015-16 and 2016-17.

- They have submitted that out of their total turnover, 98% turnover was from providing GTA service to their customers and clients. Balance 2% turnover was on account of commission income under the Business auxiliary services, wherein the assessee had deposited the Service Tax on forward charge basis.
- They have submitted that the noticee was the group company/associate concern of M/s. N.K. Group of companies having its flagship company and plant in name of M/s. N .K. Proteins Pvt. Ltd., (NKPPL) and M/s. N.K. Industries Ltd (NKIL). The factory premises of both these Companies i.e. M/s. NKPPL and M/s. NKIL were situated at Thol and at Kadi respectively in the state of Gujarat. The Second factory of M/s. NKPPL was located in Akola, in the state of Maharashtra. They have submitted that both the plants of M/s. NKPPL and M/s. NKIL were in the business of manufacturing and supply of edible oil and non-edible oil and its ancillary products. They have submitted that out of the Total Turnover of GTA Services., they have provided almost 75% of the GTA services to M/s. NKPPL. They have submitted that M/s. NKPPL had deposited the Service Tax under Reverse Charge Mechanism to the credit of Central Government. They have submitted that, GTA service provided by them to its clients/customers other than M/s. NKPPL were also subject to Reverse Charge Mechanism and they had discharged the Service Tax liability to the credit of Central Government. They have submitted the Extract copy of the Ledger Accounts of 5 parties along with the Copy of Consignment note and submitted that it clearly clarified that the liability was discharged by the recipient of GTA services.
- They have submitted that the Turnover disclosed in the Income Tax Return was absolutely true and correct even though it was not mentioned in the Show Cause Notice. Out of the total turnover on an

average 98% of the turnover falls under the Category of GTA Services, where GST was not payable by them. Hence, they were under the bonafide belief, that they had to disclose only the turnover (taxable value) in ST3 returns on which Service Tax was payable by them.

- They have submitted that, they were under the bonafide belief that as there was no liability to disclose the data in the Service Tax Return for all the turnover relating to RCM, it was not bound to disclose the said amount in Service Tax Return. The data/evidences/ledger confirmation clearly proved that the Freight Income under the GTA Category was not in the purview of assessee to discharge Service Tax liability and hence it had not disclosed the same in the Service Tax Return. (SIC).
- They have submitted that there was no revenue loss in this particular transaction as on the entire turnover the Government had already received the necessary revenue from the recipient of the Service under RCM. They have submitted that there was no difference in the value of services as shown in the ITR and what they had disclosed in the Service Tax Return. They have submitted that in Service Tax Return the Actual Turnover and liability was disclosed on which ST was applicable on Forward Charge Basis and the remaining fell under the category of RCM, where the recipient of the service was liable to pay the service tax. They have submitted that the total revenue on which the recipient of the service paid the Service Tax, matches with the amount disclosed in the Audited Financial Statement and therefore the question of any mismatch in this case does not arise. (SIC).
- They have submitted that turnover disclosed in the Show Cause Notice was as per Form 26AS of the assessee. However, the actual turnover was more than the amount disclosed in Form 26AS. The actual turnover was Rs.15,77,53,436/- and Rs.17,20,48,288/- respectively for the Financial Year 2015-16 and 2016-17, with which the entire comparative analysis was done. They have submitted the copy of Audited Financial Statements justifying the Turnover. They have submitted that turnover which was



disclosed in Audited Financials was much more than that disclosed in Form 26AS and therefore while giving the reply they had considered the turnover which was more than as per audited financial statement rather than considering Form 26AS, as 26AS may not include those transactions where TDS was not deducted by the payee of the GTA charges receivable by the assessee. They have submitted that there was no mismatch in the turnover and majority of income was liable to be paid under RCM, the question of levying any kind of interest and penalty in this case was wrong. They have requested to take a pragmatic view at the earliest and oblige.

11.1 The assessee vide letter dated 21.12.2021 tendered their additional submission for the subject SCN. They have submitted that the Assessee Company had provided GTA Services and issued a Consignment Note/LR to their Clients and Customers, and all the clients/customers had disposed/discharged the Servicer Tax Liability under GTA Service on RCM basis and Credited the same to the Central Government.

- They have submitted that as per their earlier submissions, 98% of the revenue was on account of the GTA Services where the Liability to discharge the Service Tax was on the Service recipient i.e. Client in the present case, that balance 2% income was on account of Commission Income & Freight Income where the Service Tax was charged on Forward Charge Basis. They have stated that the Copy of LR, Invoices, Reconciliations and Audited Financial Statements were submitted in their earlier submissions.
- They have submitted that the notice was given on 23<sup>rd</sup> April, 2021 by invoking the extended period of limitation up to 5 years. They have relied upon the **Master Circular No.1053/02/2017-CX dated 10<sup>th</sup> March, 2017** wherein at para 3.2 it is clearly stated *"Ingredients for extended period: Extended period can be invoked only when there are ingredients necessary to justify the demand for the extended period in a case leading to short payment or non-payment of tax. The onus of establishing that*

these ingredients are present in a given case is on revenue and these ingredients need to be clearly brought out in the Show Cause Notice along with evidence thereof. The active element of intent to evade duty by action or inaction needs to be present for invoking extended period" ; that the important ingredients to invoke the extended period was that the case which is leading to short payment or non payment of service tax is that the onus was on the revenue to prove that there was a short payment/non payment of tax along with the evidences. In the present case there were no instances where revenue had proved the short payment/non payment of tax and also any other Ingredient of Extended period of Limitation. They have relied upon the case of **Cosmic Dye Chemical V/s Collector of Central Excise 75 ELT 721 SC** , that the extended period of limitation could be extended only in case of fraud, willful misstatement or suppression of facts & the activity was undertaken with an intention to evade the payment of tax itself which was clearly in contravention to the provisions of the Act or Rules made there under. They have submitted that in Para 3.4 of the circular, it is mentioned that the Extended period of limitation in case of disputed areas of interpretation i.e. whether a service was taxable or not or it will be subject to Higher/lower rate of duty was also not forming part of extended period of limitation of 5 years. They have submitted that, it was mandatory to give the detailed justification/reasons/explanations as to why the extended period of limitation was invoked.

- They have submitted that in the instant case ; there was no ingredients which leads to short payment/non-payment of service tax, the difference in Turnover without explaining the real factors cannot be classified as non payment of Tax, that there was no short payment/non payment of service tax as the entire liability was to be discharged by the Service recipient, under Reverse Charge Mechanism for GTA Service provided by them; that there was no wilful/fraudulent/suppression of facts made by them as mere reconciliation error and non-understanding of

Departments position cannot be considered as an event to invoke extended period of limitation; that the onus to prove that the activity undertaken by the assessee was with malafide intention i.e. with intent to evade taxes or any contravention of any Act or Rules was also on the revenue to prove, which was not clarified in the subject SCN. That the difference in Turnover was also not in contravention of any of the provision of the Act or Rules which was that the intent without any kind of tax/duties; that in the entire show cause notice there was no reasoning mentioned by the Learned Commissioner as to why the extended period of limitation of 5 years was invoked in the present case. They have submitted that the above submissions clearly shows that the Show Cause Notice was time barred, and issued beyond the period of 12 months from the date of filling of the Return and therefore, there should not to be any demand leviable against the assessee.

- They have submitted that as per Para 5 of the Master Circular No.96/2017-CXI/Cir.1053/02/2017-CX dated 10<sup>th</sup> March, 2017, pre-SCN consultation was a mandatory step towards facilitation and promoting voluntary compliance and to reduce the necessity of issuing show cause notice. The assessee have submitted that no pre-SCN consultation letter was issued to the assessee for discussion/submission, therefore, the Validity of the current show cause notice were into question and does not hold good.(SIC).

They have requested to consider the submission dated 20.12.2021 (received on 21.12.2021) and the earlier submission dated 02.06.2021 (received on 21.06.2021), and drop the subject SCN.

11-2. The assessee vide letter dated 25.03.2022 submitted their additional submission. They have submitted that out of total turnover majority of turnover was towards freight income received from M/s. N K Protein Private Limited during F.Y.2015-16, 2016-17 and 2017-18 (up to June,2017). They have submitted the extract of ledger account in soft copy of M/s. N.K. Protein

Private Limited and sample invoices for the F.Y.2015-16, 2016-17 and 2017-18 (upto June,2017). They have submitted the details of clients/customers to whom GTA service were provided by them other than N K Protein Private Limited as under;

Freight Income from Clients/ customers other than M/s. N K Protein Pvt Ltd	Amount in Rs.
Year 2015-16	4,12,77,724/-
Year 2016-17	4,04,85,616/-
Year 2017-18 (up to June,2017)	1,11,34,042/-

They have submitted that other than M/s. NKPPL, GTA services have been provided to AOP/Company/Partnership Firm/LLP in F.Y.2015-16, 2016-17 and 2017-18 (up to June,2017) in that cases liability to pay service tax has been shifted to the GTA service receiver under RCM basis as per Notification NO.25/2012-Service Tax and there was no liability on the assessee to discharge service tax on the income from freight for GTA.

They have further submitted that the assessee have provided GTA services to their customers where the invoice value/consignment note value is less than 750 or less than 1500 as the case may be. The said income was exempted from levy of service tax as per entry no.21 of Notification NO.25/2012. They have submitted that the freight income under GTA was not under the purview of service tax law and therefore they have not disclosed the same in their Service Tax returns.

#### **PERSONAL HEARING:**

12. Personal hearing on the subject matter was held on 20.01.2022. Shri Ankit Parikh, C.A. appeared for personal hearing on behalf of the assessee. He reiterated the contentions /arguments raised in the earlier written submissions tendered by the assessee dated 02.06.2021 and 20.12.2021. He requested to decide the case on merit and requested to drop the SCN, as the noticee was engaged in GTA services.

#### **DISCUSSION AND FINDINGS:**



13 I have carefully gone through the facts of the case, records available in the case file, which include the SCN, the defence reply dated 02.06.2021 and 20.12.2021, and the documents submitted by the assessee.

13.1 On going through the SCN, I find that basically the essence of the case is that data of Sales /Gross receipt from services pertaining to the assessee were shared by the CBDT with CBIC for FY 2015-16 & 2016-17, which was then compared with the gross value declared in ST-3 Returns filed by the assessee for F.Y. 2015-16 & 2016-17. The difference in value of service to the extent of Rs.14,39,60,634/- was noticed and therefore, 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 on the differential value of Rs. 14,39,60,634/- under proviso to section 73(1) of Finance Act, 1944 or not. I find that issuance of subject SCN is for the difference of income received from sales of services only; therefore, I am not entering into other issues which are outside the purview of subject SCN.

13.2 Thus, first and foremost it is important to understand the liability or otherwise of the assessee for paying Service Tax. I feel for understanding the same it is necessary to understand the activities being carried out by the assessee. I observe that after introduction of new system of taxation of services in negative list regime, any service for a consideration is taxable except those services specified in the negative or exempt list by virtue of mega exemption notification.

13.3 I find that there is no dispute regarding provision of service. M/s. N.K. Oil Mills Pvt. Ltd., have admittedly stated in their defence reply that they were engaged in providing GTA services. Further, the data shared by the CBDT, has indicated the receipt of income from "sale of services". Therefore, the provision of service by M/s. N.K. Oil Mills Pvt. Ltd., is beyond doubt. Therefore, from the above legal position, I find that the service provided by M/s. N.K. Oil Mills Pvt. Ltd., would be taxable service unless it qualifies to be exempt service or is covered under negative list of service as provided under Section 66D of the Finance Act, 1944.

13.4 I find that M/s. N.K. Oil Mill Pvt. Ltd., have contended that they have provided service of GTA to AOP/Company/Partnership Firm/LLP for F.Y.2015-16 and 2016-17, therefore, the service provided by them was covered under the RCM and liability to discharge service tax had been shifted to the receiver of GTA service as per Notification NO.30/2012-ST of the Finance Act. Hence, they were not liable to pay service tax as demanded under the subject SCN.

13.5 I discern that the assessee in his defence reply dated 20.12.2021 has contested that as per Para 5 of Master Circular NO.1053/02/2017-CX dated 10<sup>th</sup> March,2017 issued by the Central Board of Excise and Customs, they were not granted any pre-SCN consultation for discussion/submission. On going through the case file and records, I find that Draft SCN was received for issuance by the Commissioner, CGST, Ahmedabad North from Division office on 23.04.2021 and because of that there was no time to scrutinize its details. However, in order to protect government revenue and stay within the ambit of limitation the subject SCN was issued by the SCN issuing adjudicating authority on 23.04.2021 itself. It is on account of this exigency that the SCN issuing authority had to dispense with the formality of pre-SCN consultation and issue the SCN on the same day to protect government revenue. It is regretted that pre-SCN consultation could not be offered to the assessee. The fact however remains, that the issuance of SCN without offering pre-SCN consultation has not jeopardized the interest of the assessee beyond a point and the SCN issued is ultimately going to be decided on the merits of the case in view of the allegations leveled in the SCN and the evidence tendered by the assessee in its favour through the written submissions and defence put forth at the time of personal hearing.

13.6 I observe that the assessee in his defence reply dated 02.06.2021 & 20.12.2021, has stated that 98% of their income was from Goods Transport Agency Service, which was covered under RCM and the liability to discharge service tax was on recipient of service provided under Exemption Notification NO.30/2012-ST dated 20.06.2012. They have submitted the summarised

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reconciliation statement showing the total turnover of the company and its bifurcation in GTA service and other than GTA service provided by them for F.Y.2015-16 & 2016-17 , I reproduce the same for ease of reference;

**GTA & OTHER SERVICE**

Financial Year	Revenue from Operations in books of N.K. Oil Mills Private Limited	Freight income in the books of N.K. Oil Mills Private Limited	Commission income in the books of N.K. Oil Mills Private Limited	Percentage of freight income to total revenue from operations income
2015-16	15,77,53,436.00	15,73,69,811.00	3,83,625.00	99.75%
2016-17	17,20,48,288.00	17,20,40,592.00	7,696.00	99.96%

**GTA SERVICE:**

Year	Freight value as per ITR and ABS (Amount in Rs.) (1)	Freight Taxable value as per 26AS (2)	Freight Taxable value higher of (1) or (2)	Freight income from NKPPL on which service tax is paid by NKPPL under Reverse charge mechanism-as per ledger (amount in Rs.)(A)	Freight income on which service tax paid by other parties under Reverse charge category (Amount in Rs.) (B)	Freight income disclosed in ST3 and on which service tax is paid by N K Oil Mills Private Limited (Amount in Rs.)(C)	Total freight income of N K Oil Mills Private Limited (amount in Rs.) (A+B+C)
2015-16	15,73,69,811	10,38,99,212	15,73,69,811	11,46,26,165	4,12,77,724	14,65,922	15,73,69,811
2016-17	17,20,40,592	3,98,42,220	17,20,40,592	13,04,49,376	4,04,85,616	11,05,600	17,20,40,592

I find that the value of sale of services are Rs. 15,73,69,811/- for F.Y.2015-16 and Rs.17,20,40,592/- for F.Y.2016-17 as per their books of accounts. I find that in Note18 i.e. Revenue from Operation of financial statements of the assessee for the year ended on 31.03.2016 was Rs. 15,73,69,811/- and year ended on 31.03.2017 was Rs. 17,20,48,288/- is tallied with the above declared statement. Further, in the subject SCN demand of Service Tax have been on taxable value of Rs. 10,39,20,437/- for F.Y.2015-16 & Rs.4,00,40,167/- for F.Y.2016-17, however, the assessee's revenue from operation was Rs. 15,77,53,436/- for F.Y.2015-16 and Rs. 17,20,48,288/- for F.Y.2016-17 which is higher than the gross receipts from services as shown in the subject SCN. Further, I find that the assessee have submitted the date wise statement of transaction made with N K Protein Pvt. Ltd., for the period 2015-16 for Rs.11,46,26,165/- & 2016-17 for Rs. 13,04,49,376/-, the same have been confirmed by the M/s. N K Proteins Private Limited is also tallied with the above declared statement.

I find that the assessee have filed ST-3 Returns but the value of service shown in the ST-3 Returns for FY 2015-16 and 2016-17, have not been taken

into consideration while computing the difference in value of service as reflected in their Form 26AS vis-à-vis ST-3 Returns for FY 2015-16 and 2016-17. The assessee has also contested that the SCN was issued on the basis of Form 26AS, however, actual turnover was more than the amount disclosed in Form 26AS and therefore they have considered the turnover more than as per audited financial statement rather than considering amount of Form 26AS. In support of their arguments they have provided reconciliation statement of income as reflected in ST3 returns vis-a-via Income as per P&L Accounts and Form 26AS. I find that the assessee has produced the copy of ST-3 returns for F.Y.2015-16 and 2016-17. The details of ST3 filed by the assessee have been given in succeeding para 15 of the current Order-in-Original. The assessee have declared freight income on which service tax paid by other parties under RCM is also tallied with the freight income ledger from other parties other than NKPPL for the F.Y.2015-16 & 2016-17. I also find that the assessee have shown commission income under the category of Business Auxiliary Service which is tallied with the ST3 returns filed by the assessee.

13.7 I find that the assessee in reply dated 02.06.2021 has submitted, that M/s. N K Protein Pvt. Ltd. (NKPPL) & M/s. N.K. Oil Mills Pvt. Ltd. (NKIL) were in the business of manufacturing and supply of edible oil, non-edible oil and its ancillary products. The assessee have submitted that 75% of the service provided by M/s. N.K.Oil Mills Pvt. Ltd., to M/s. N.K. Protein Pvt. Ltd., were of GTA services. They have submitted the extract copy of ledger account for 2015-16 and 2016-17 of M/s. N. K. Oil Mills Ltd., duly confirming the transaction by the authorized person of M/s. NKPPL. The assessee have submitted the account statement for GTA services provided to NKPPL for the period 2015-16 and 2016-17 as under:





NK OR MIIS PVT LTD  
Statement of Transactions with NK Proteins Pvt Ltd  
FY 2015-16

31.03.2016	Freight income - Nkol	(37,172.00)	N K Proteins Pvt Ltd-THOR	
31.03.2016	Freight income - Nkol	(1,89,851.00)	N K Proteins Pvt Ltd-THOR	
30.04.2015	Freight Income	(91,40,207.00)	N.K.PROTEINS LTD.-THOL	
30.04.2015	Freight income	(94,840.00)	N.K.PROTEINS LTD.-THOL	
30.04.2015	Freight income	(23,69,527.00)	N.K.PROTEINS-RAJKOT(TRAMBA)	
30.04.2015	Freight income	(50,985.00)	N.K.PROTEINS-RAJKOT(TRAMBA)	
31.05.2015	Freight income	(3,64,623.00)	N.K.PROTEINS-RAJKOT(TRAMBA)	
31.05.2015	Freight income	(88,16,750.00)	N.K.PROTEINS LTD.-THOL	
31.05.2015	Freight income	(2,64,551.00)	N.K.PROTEINS LTD.-THOL	
30.06.2015	Freight income	(72,05,978.00)	N.K.PROTEINS LTD.-THOL	
30.06.2015	Freight income	(5,65,532.00)	N.K.PROTEINS LTD.-THOL	
30.06.2015	Freight income	(1,00,249.00)	N.K.PROTEINS-RAJKOT(TRAMBA)	
30.06.2015	Freight income	(6,56,725.00)	N.K.PROTEINS-RAJKOT(TRAMBA)	
31.07.2015	Freight income	(6,43,473.00)	N.K.PROTEINS-RAJKOT(TRAMBA)	
31.07.2015	Freight income	(45,355.00)	N.K.PROTEINS-RAJKOT(TRAMBA)	
31.07.2015	Freight income	(66,38,027.00)	N.K.PROTEINS LTD.-THOL	
31.07.2015	Freight income	(3,98,637.00)	N.K.PROTEINS LTD.-THOL	
09.08.2015	Freight income	(14,000.00)	3731 EICHER GALAXY 30.25 IMP*IG122	
09.08.2015	Freight income	(14,000.00)	3776 EICHER GALAXY 30.25 IMP*IG122	
20.08.2015	Freight income	(1,62,412.00)	N K Proteins Pvt Ltd-THOR	
22.08.2015	Freight income	(34,73,493.00)	N K Proteins Pvt Ltd-THOR	
22.08.2015	Freight income	(1,63,251.00)	N K Proteins Pvt Ltd-THOR	
31.08.2015	Freight income	(20,14,853.00)	N K Proteins Pvt Ltd-THOR	
31.08.2015	Freight income	(50,914.00)	N K Proteins Pvt Ltd-THOR	
31.08.2015	Freight income	(11,32,150.00)	N K Proteins Pvt Ltd - Tramba	
31.08.2015	Freight income	(22,380.00)	N K Proteins Pvt Ltd - Tramba	
21.09.2015	Freight income	(22,85,207.00)	N K Proteins Pvt Ltd-THOR	
21.09.2015	Freight income	(1,27,822.00)	N K Proteins Pvt Ltd-THOR	
30.09.2015	Freight income	(33,32,348.00)	N K Proteins Pvt Ltd-THOR	
30.09.2015	Freight income	(86,079.00)	N K Proteins Pvt Ltd-THOR	
30.09.2015	Freight income	(14,15,304.00)	N K Proteins Pvt Ltd - Tramba	
30.09.2015	Freight income	(48,231.00)	N K Proteins Pvt Ltd - Tramba	
15.10.2015	Freight income	(36,07,051.00)	N K Proteins Pvt Ltd-THOR	
15.10.2015	Freight income	(64,252.00)	N K Proteins Pvt Ltd-THOR	
31.10.2015	Freight income	(37,73,652.00)	N K Proteins Pvt Ltd-THOR	
31.10.2015	Freight income	(2,99,524.00)	N K Proteins Pvt Ltd-THOR	
31.10.2015	Freight income	(12,19,323.00)	N K Proteins Pvt Ltd - Tramba	
31.10.2015	Freight income	(68,829.00)	N K Proteins Pvt Ltd - Tramba	
15.11.2015	Freight income	(17,69,704.00)	N K Proteins Pvt Ltd-THOR	
15.11.2015	Freight income	(2,35,083.00)	N K Proteins Pvt Ltd-THOR	
30.11.2015	Freight income	(29,94,123.00)	N K Proteins Pvt Ltd-THOR	

NK OR MIIS PVT LTD  
Statement of Transactions with NK Proteins Pvt Ltd  
FY 2015-16

30.11.2015	Freight income	(5,95,504.00)	N K Proteins Pvt Ltd-THOR	
30.11.2015	Freight income	(22,60,625.00)	N K Proteins Pvt Ltd - Tramba	
30.11.2015	Freight income	(4,00,181.00)	N K Proteins Pvt Ltd - Tramba	
15.12.2015	Freight income	(2,08,751.00)	N K Proteins Pvt Ltd-THOR	
15.12.2015	Freight income	(20,42,910.00)	N K Proteins Pvt Ltd-THOR	
31.12.2015	Freight income	(24,52,863.00)	N K Proteins Pvt Ltd - Tramba	
31.12.2015	Freight income	(7,34,879.00)	N K Proteins Pvt Ltd - Tramba	
31.12.2015	Freight income	(5,63,123.00)	N K Proteins Pvt Ltd-THOR	
31.12.2015	Freight income	(29,23,553.00)	N K Proteins Pvt Ltd-THOR	
14.01.2016	Freight income	(13,62,531.00)	N K Proteins Pvt Ltd-THOR	
15.01.2016	Freight income	(3,27,537.00)	N K Proteins Pvt Ltd-THOR	
15.01.2016	Freight income	(89,432.00)	N K Proteins Pvt Ltd-THOR	
25.01.2016	Freight income	(4,64,672.00)	N K Proteins Pvt Ltd-THOR	
25.01.2016	Freight income	(14,07,534.00)	N K Proteins Pvt Ltd-THOR	
25.01.2016	Freight income	(1,04,065.00)	N K Proteins Pvt Ltd-THOR	
15.01.2016	Freight income	(5,44,421.00)	N K Proteins Pvt Ltd - Tramba	
15.01.2016	Freight income	(2,21,830.00)	N K Proteins Pvt Ltd - Tramba	
31.01.2016	Freight income	(13,40,029.00)	N K Proteins Pvt Ltd-THOR	
31.01.2016	Freight income	(19,883.00)	N K Proteins Pvt Ltd-THOR	
31.01.2016	Freight income	(3,00,887.00)	N K Proteins Pvt Ltd-THOR	
31.01.2016	Freight income	(25,05,387.00)	N K Proteins Pvt Ltd - Tramba	
10.02.2016	Freight income	(9,21,873.00)	N K Proteins Pvt Ltd-THOR	
10.02.2016	Freight income	(1,93,131.00)	N K Proteins Pvt Ltd-THOR	
10.02.2016	Freight income	(1,06,007.00)	N K Proteins Pvt Ltd-THOR	
10.02.2016	Freight income	(5,13,129.00)	N K Proteins Pvt Ltd - Tramba	
10.02.2016	Freight income	(6,05,054.00)	N K Proteins Pvt Ltd - Tramba	
20.02.2016	Freight income	(26,37,130.00)	N K Proteins Pvt Ltd-THOR	
20.02.2016	Freight income	(6,15,442.00)	N K Proteins Pvt Ltd-THOR	
20.02.2016	Freight income	(7,60,869.00)	N K Proteins Pvt Ltd-THOR	
20.02.2016	Freight income	(25,88,414.00)	N K Proteins Pvt Ltd-THOR	
20.02.2016	Freight income	(8,66,705.00)	N K Proteins Pvt Ltd - Tramba	
20.02.2016	Freight income	(1,03,668.00)	N K Proteins Pvt Ltd - Tramba	
12.02.2016	Freight income	(3,36,107.00)	N K Proteins Pvt Ltd-THOR	
12.02.2016	Freight income	(15,29,963.00)	N K Proteins Pvt Ltd-THOR	
25.02.2016	Freight income	(36,44,120.00)	N K Proteins Pvt Ltd-THOR	
25.02.2016	Freight income	(32,16,356.00)	N K Proteins Pvt Ltd-THOR	
15.03.2016	Freight income	(41,021.00)	N K Proteins Pvt Ltd - Tramba	
25.03.2016	Freight income	(4,01,357.00)	N K Proteins Pvt Ltd - Tramba	
31.03.2016	Freight income	(3,24,013.00)	N K Proteins Pvt Ltd - Tramba	
31.03.2016	Freight income	(43,469.00)	N K Proteins Pvt Ltd - Tramba	

NK OR MIIS PVT LTD

31.03.2016	Freight income	(37,89,258.00)	N K Proteins Pvt Ltd-THOR	
31.03.2016	Freight income	(4,52,681.00)	N K Proteins Pvt Ltd-THOR	
31.03.2016	Freight income	(29,811.00)	N.K.PROTEINS PVT LIMITED	Being the amt entry for AS per Recd.
31.03.2016	Freight income	(19,119.00)	Freight income	Being the amt entry for AS per Recd.
31.03.2016	Freight income	36,000.00	N.K.PROTEINS PVT LIMITED	Being the amt entry for AS per Recd.
31.03.2016	Freight income	1,29,810.00	N.K.PROTEINS PVT LIMITED	Reverse doc no 3100000215 DT 31.10.2015
31.03.2016	Freight income	(2,00,000.00)	N.K.PROTEINS PVT LIMITED	Using the amt for Reject Return and Party Debit
30.03.2016	Freight income	(22,000.00)	N.K.PROTEINS PVT LIMITED	Being the amt for Reject Return Freight charges
30.03.2016	Freight income	(1,320.00)	N.K.PROTEINS PVT LIMITED	Using the amt for Freight income 0228 1351
30.03.2016	Freight income	(19,000.00)	N.K.PROTEINS PVT LIMITED	Using the amt for Heavy Heavy Freight charges
31.03.2016	Freight income	(3,25,271.00)	N.K.PROTEINS PVT LIMITED	Using amt for Other Transporter from 1st Diff 100-16
31.03.2016	Freight income	(6,000.00)	N.K.PROTEINS PVT LIMITED	Being amt credit for Tanker - Being charges
10.04.2015	Freight income	(1,949.00)	BLKD N.K. Proteins Ltd	LTP Water transportation during apr-15
31.05.2015	Freight income	(2,72,320.00)	BLKD N.K. Proteins Ltd	Being amt for Freight diff income month of May-15
12.06.2015	Freight income	(10,000.00)	BLKD N.K. Proteins Ltd	Reject return freight rec. 0128 3331
12.06.2015	Freight income	(9,256.00)	BLKD N.K. Proteins Ltd	Reject return freight rec. 0128 3331
30.06.2015	Freight income	(1,72,052.00)	BLKD N.K. Proteins Ltd	Being amt for Freight diff income month of June-15
31.07.2015	Freight income	(11,075.00)	BLKD N.K. Proteins Ltd	LTP Water transportation charges July-15
31.07.2015	Freight income	(1,10,380.00)	BLKD N.K. Proteins Ltd	Being amt for Freight diff income month of July-15
31.08.2015	Freight income	(2,03,674.00)	N K Proteins Pvt Ltd	Being the amt for other transporter freight diff
30.09.2015	Freight income	(1,47,810.00)	N K Proteins Pvt Ltd	Diff for other transporter for diff diff sep-15
30.10.2015	Freight income	(7,000.00)	N K Proteins Pvt Ltd	LTP Water Transportation charges month of Oct-15
31.10.2015	Freight income	(1,59,817.00)	N K Proteins Pvt Ltd	Other Transporter Freight diff month of Oct-15
10.11.2015	Freight income	(2,84,478.00)	N K Proteins Pvt Ltd	Other Transporter Freight diff month of Nov-15
10.11.2015	Freight income	(2,25,842.00)	N K Proteins Pvt Ltd	Other Transporter Freight diff month of Nov-15
12.12.2015	Freight income	(56,017.00)	N K Proteins Pvt Ltd	Being amt for M1 Kandi 7 tanker freight charges
12.12.2015	Freight income	(2,26,832.00)	N K Proteins Pvt Ltd	Being amt for other transporter freight diff Dec-15
31.01.2016	Freight income	(1,50,317.00)	N K Proteins Pvt Ltd	Other transporter Freight diff month of Dec-15
20.02.2016	Freight income	(1,50,317.00)	N K Proteins Pvt Ltd	Being amt for other transporter freight diff Dec-15
01.12.2015	Freight income	14,360.00	N K Proteins Pvt Ltd	Being the amt credit for other freight charges
16.06.2015	Freight income - Return Freight	(12,800.00)	N K PROTEINS LTD.-THOL	
16.06.2015	Freight income - Return Freight	12,800.00	N K PROTEINS LTD.-THOL	
30.06.2015	Freight income - Return Freight	(3,84,100.00)	N K PROTEINS LTD.-THOL	
30.06.2015	Freight income - Return Freight	(800.00)	N K PROTEINS LTD.-THOL	
31.05.2015	Freight income - Return Freight	(2,91,068.00)	N K PROTEINS LTD.-THOL	
31.05.2015	Freight income - Return Freight	(15,000.00)	N K PROTEINS LTD.-THOL	
31.08.2015	Freight income - Return Freight	2,91,068.00	N K PROTEINS LTD.-THOL	
31.08.2015	Freight income - Return Freight	5,000.00	N K PROTEINS LTD.-THOL	
31.09.2015	Freight income - Return Freight	(3,22,068.00)	N K PROTEINS LTD.-THOL	
31.09.2015	Freight income - Return Freight	(2,000.00)	N K PROTEINS LTD.-THOL	



NK Oil Mills Pvt Ltd  
Statement of Transactions with NK Proteins Pvt Ltd  
FY 2015-16

30.06.2015	Freight Income - Return Freight	(1,81,800.00)	N.K.PROTEINS LTD.-THOL	
30.06.2015	Freight Income - Return Freight	(30,200.20)	N.K.PROTEINS LTD.-THOL	
31.07.2015	Freight Income - Return Freight	(1,46,800.00)	N.K.PROTEINS LTD.-THOL	
31.07.2015	Freight Income - Return Freight	(34,600.00)	N.K.PROTEINS LTD.-THOL	
31.07.2015	Freight Income - Return Freight	1,46,800.00	N.K.PROTEINS LTD.-THOL	
31.07.2015	Freight Income - Return Freight	34,600.00	N.K.PROTEINS LTD.-THOL	
31.07.2015	Freight Income - Return Freight	(1,46,800.00)	N.K.PROTEINS LTD.-THOL	
31.07.2015	Freight Income - Return Freight	(34,600.00)	N.K.PROTEINS LTD.-THOL	
22.08.2015	Freight Income - Return Freight	(1,33,900.00)	N K Proteins Pvt Ltd-THOR	
22.08.2015	Freight Income - Return Freight	(5,400.00)	N K Proteins Pvt Ltd-THOR	
31.08.2015	Freight Income - Return Freight	(1,30,015.00)	N K Proteins Pvt Ltd-THOR	
31.08.2015	Freight Income - Return Freight	(15,265.00)	N K Proteins Pvt Ltd-THOR	
21.09.2015	Freight Income - Return Freight	(1,36,135.00)	N K Proteins Pvt Ltd-THOR	
21.09.2015	Freight Income - Return Freight	(8,900.00)	N K Proteins Pvt Ltd-THOR	
21.09.2015	Freight Income - Return Freight	1,36,135.00	N K Proteins Pvt Ltd-THOR	
21.09.2015	Freight Income - Return Freight	8,900.00	N K Proteins Pvt Ltd-THOR	
30.09.2015	Freight Income - Return Freight	(3,43,455.00)	N K Proteins Pvt Ltd-THOR	
30.09.2015	Freight Income - Return Freight	(28,470.00)	N K Proteins Pvt Ltd-THOR	
31.10.2015	Freight Income - Return Freight	(14,700.00)	N K Proteins Pvt Ltd-THOR	
31.10.2015	Freight Income - Return Freight	(3,85,710.00)	N K Proteins Pvt Ltd-THOR	
30.11.2015	Freight Income - Return Freight	(2,11,800.00)	N K Proteins Pvt Ltd-THOR	
30.11.2015	Freight Income - Return Freight	(9,300.00)	N K Proteins Pvt Ltd-THOR	
31.12.2015	Freight Income - Return Freight	(3,93,300.00)	N K Proteins Pvt Ltd-THOR	
31.12.2015	Freight Income - Return Freight	(17,800.00)	N K Proteins Pvt Ltd-THOR	
06.01.2016	Freight Income - Return Freight	(880.00)	5721 CHHOTI HATHI(GI3Z 5721)	
31.01.2016	Freight Income - Return Freight	(2,99,200.00)	N K Proteins Pvt Ltd-THOR	
29.02.2016	Freight Income - Return Freight	(850.00)	7940 CHHOTI HATHI(GI3Z 7940)	
29.02.2016	Freight Income - Return Freight	(2,98,829.00)	N K Proteins Pvt Ltd-THOR	
29.02.2016	Freight Income - Return Freight	(25,000.00)	N K Proteins Pvt Ltd-THOR	
31.03.2016	Freight Income - Return Freight	(25,600.00)	N K Proteins Pvt Ltd-THOR	
31.03.2016	Freight Income - Return Freight	(2,75,633.00)	N K Proteins Pvt Ltd-THOR	
		(11,46,26,165.00)		

NK Oil Mills Pvt Ltd  
Statement of Transactions with NK Proteins Pvt Ltd  
FY 2015-16

Date	Name	Amt in loc.cur.	Name of offsetting account	Text
16.04.2015	Freight Income - Nkpl	(214.00)	N.K.PROTEINS LTD.-THOL	
16.04.2015	Freight Income - Nkpl	715.00	N.K.PROTEINS LTD.-THOL	
30.04.2015	Freight Income - Nkpl	(3,58,681.00)	N.K.PROTEINS LTD.-THOL	
31.04.2015	Freight Income - Nkpl	(14,274.00)	N.K.PROTEINS LTD.-THOL	
31.05.2015	Freight Income - Nkpl	(2,39,248.00)	N.K.PROTEINS LTD.-THOL	
31.05.2015	Freight Income - Nkpl	2,39,248.00	N.K.PROTEINS LTD.-THOL	
31.05.2015	Freight Income - Nkpl	13,640.00	N.K.PROTEINS LTD.-THOL	
31.05.2015	Freight Income - Nkpl	(2,59,948.00)	N.K.PROTEINS LTD.-THOL	
30.06.2015	Freight Income - Nkpl	(16,510.00)	N.K.PROTEINS LTD.-THOL	
30.06.2015	Freight Income - Nkpl	(2,37,632.00)	N.K.PROTEINS LTD.-THOL	
31.07.2015	Freight Income - Nkpl	153,212.00	N.K.PROTEINS LTD.-THOL	
31.07.2015	Freight Income - Nkpl	(3,14,844.00)	N.K.PROTEINS LTD.-THOL	
31.07.2015	Freight Income - Nkpl	(50,633.00)	N.K.PROTEINS LTD.-THOL	
31.07.2015	Freight Income - Nkpl	3,14,844.00	N.K.PROTEINS LTD.-THOL	
31.07.2015	Freight Income - Nkpl	50,633.00	N.K.PROTEINS LTD.-THOL	
31.07.2015	Freight Income - Nkpl	(3,14,844.00)	N.K.PROTEINS LTD.-THOL	
31.07.2015	Freight Income - Nkpl	(50,633.00)	N.K.PROTEINS LTD.-THOL	
22.08.2015	Freight Income - Nkpl	(1,54,286.00)	N K Proteins Pvt Ltd-THOR	
22.08.2015	Freight Income - Nkpl	(26,786.00)	N K Proteins Pvt Ltd-THOR	
31.08.2015	Freight Income - Nkpl	(69,370.00)	N K Proteins Pvt Ltd-THOR	
31.08.2015	Freight Income - Nkpl	(4,448.00)	N K Proteins Pvt Ltd-THOR	
31.08.2015	Freight Income - Nkpl	(5,236.00)	N K Proteins Pvt Ltd-THOR	
21.09.2015	Freight Income - Nkpl	(5,267.00)	N K Proteins Pvt Ltd-THOR	
21.09.2015	Freight Income - Nkpl	58,536.00	N K Proteins Pvt Ltd-THOR	
30.09.2015	Freight Income - Nkpl	4,267.00	N K Proteins Pvt Ltd-THOR	
30.09.2015	Freight Income - Nkpl	(3,148.00)	N K Proteins Pvt Ltd-THOR	
30.09.2015	Freight Income - Nkpl	(3,148.00)	N K Proteins Pvt Ltd-THOR	
30.09.2015	Freight Income - Nkpl	(2,51,614.00)	N K Proteins Pvt Ltd-THOR	
31.10.2015	Freight Income - Nkpl	(13,896.00)	N K Proteins Pvt Ltd-THOR	
31.10.2015	Freight Income - Nkpl	(36,072.00)	N K Proteins Pvt Ltd-THOR	
30.11.2015	Freight Income - Nkpl	(3,30,423.00)	N K Proteins Pvt Ltd-THOR	
30.11.2015	Freight Income - Nkpl	(2,89,534.00)	N K Proteins Pvt Ltd-THOR	
30.11.2015	Freight Income - Nkpl	(21,206.00)	N K Proteins Pvt Ltd-THOR	
31.12.2015	Freight Income - Nkpl	(3,52,038.00)	N K Proteins Pvt Ltd-THOR	
31.12.2015	Freight Income - Nkpl	(40,444.00)	N K Proteins Pvt Ltd-THOR	
31.01.2016	Freight Income - Nkpl	(4,04,649.00)	N K Proteins Pvt Ltd-THOR	
29.02.2016	Freight Income - Nkpl	(44,638.00)	N K Proteins Pvt Ltd-THOR	
29.02.2016	Freight Income - Nkpl	(2,63,676.00)	N K Proteins Pvt Ltd-THOR	
29.02.2016	Freight Income - Nkpl	(24,382.00)	N K Proteins Pvt Ltd-THOR	

Statement of Transactions with NK Proteins Pvt Ltd  
FY 2016-17

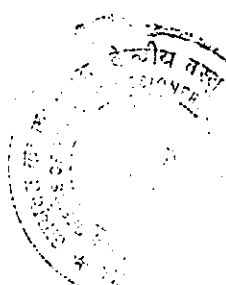
Date	Name	Amt in loc.cur.	Name of offsetting account	Text
20-03-17	Freight Income	-69,811.00	N K Proteins Pvt Ltd-THOR	
20-03-17	Freight Income	-8,61,947.00	N K Proteins Pvt Ltd - Tramba	
20-03-17	Freight Income	-2,71,561.00	N K Proteins Pvt Ltd - Tramba	
20-03-17	Freight Income	-29,596.00	N K Proteins Pvt Ltd - Tramba	
27-03-17	Freight Income - Return Freight	-61,800.00	N K Proteins Pvt Ltd-THOR	
27-03-17	Freight Income - Return Freight	-4,92,900.00	N K Proteins Pvt Ltd-THOR	
27-03-17	Freight Income - Nkpl	-19,544.00	N K Proteins Pvt Ltd-THOR	
27-03-17	Freight Income - Nkpl	-1,50,467.00	N K Proteins Pvt Ltd-THOR	
27-03-17	Freight Income	-20,62,852.00	N K Proteins Pvt Ltd-THOR	
27-03-17	Freight Income	-7,43,856.00	N K Proteins Pvt Ltd-THOR	
27-03-17	Freight Income	-43,596.00	N K Proteins Pvt Ltd-THOR	
27-03-17	Freight Income	-85,406.00	N K Proteins Pvt Ltd - Tramba	
27-03-17	Freight Income	-3,19,483.00	N K Proteins Pvt Ltd - Tramba	
27-03-17	Freight Income	-12,356.00	N K Proteins Pvt Ltd - Tramba	
31-03-17	Freight Income - FI	-2,52,809.00	N.K.PROTEINS PVT LIMITED	Being the amt for Other Transporte freight diff.
31-03-17	Freight Income - FI	-3,15,003.00	N.K.PROTEINS PVT LIMITED	Being the amt for ETP Water Transportation charges
31-03-17	Freight Income - Return Freight	-1,41,000.00	N K Proteins Pvt Ltd-THOR	
31-03-17	Freight Income - Return Freight	-10,700.00	N K Proteins Pvt Ltd-THOR	
31-03-17	Freight Income - Nkpl	-15,854.00	N K Proteins Pvt Ltd-THOR	
31-03-17	Freight Income - Nkpl	-7,165.00	N K Proteins Pvt Ltd-THOR	
31-03-17	Freight Income	-22,48,622.00	N K Proteins Pvt Ltd-THOR	
31-03-17	Freight Income	-2,83,508.00	N K Proteins Pvt Ltd-THOR	
31-03-17	Freight Income	-87,812.00	N K Proteins Pvt Ltd-THOR	
31-03-17	Freight Income	-2,10,676.00	N K Proteins Pvt Ltd - Tramba	
		-13,04,49,376.00		



NK OIL Mills Pvt Ltd  
Statement of Transactions with NK Proteins Pvt Ltd  
FY 2016-17

Date	Name	Amt in loc.cur.	Name of offsetting account	Text
15-04-16	Freight Income	-17,01,016.00	N K Proteins Pvt Ltd-THOR	
15-04-16	Freight Income	-3,61,906.00	N K Proteins Pvt Ltd-THOR	
15-04-16	Freight Income	-5,78,695.00	N K Proteins Pvt Ltd - Tramba	
15-04-16	Freight Income	-1,62,321.00	N K Proteins Pvt Ltd - Tramba	
30-04-16	Freight Income - Return Freight	-26,500.00	N K Proteins Pvt Ltd-THOR	
30-04-16	Freight Income - Return Freight	-2,89,400.00	N K Proteins Pvt Ltd-THOR	
30-04-16	Freight Income - Nkpl	-78,881.00	N K Proteins Pvt Ltd-THOR	
30-04-16	Freight Income - Nkpl	-77,492.00	N K Proteins Pvt Ltd-THOR	
30-04-16	Freight Income - Nkpl	-46,245.00	N K Proteins Pvt Ltd-THOR	
30-04-16	Freight Income - Nkpl	-2,86,186.00	N K Proteins Pvt Ltd-THOR	
30-04-16	Freight Income	-35,24,804.00	N K Proteins Pvt Ltd-THOR	
30-04-16	Freight Income	-8,42,134.00	N K Proteins Pvt Ltd-THOR	
30-04-16	Freight Income	-11,10,511.00	N K Proteins Pvt Ltd - Tramba	
30-04-16	Freight Income	-2,28,375.00	N K Proteins Pvt Ltd - Tramba	
30-04-16	Freight Income	-2,49,156.00	N.K.PROTEINS PVT LIMITED	Other Transporter Freight Diff. month of Apr-16
15-05-16	Freight Income	-19,16,633.00	N K Proteins Pvt Ltd-THOR	
15-05-16	Freight Income	-1,03,355.00	N K Proteins Pvt Ltd-THOR	
15-05-16	Freight Income	-2,39,993.00	N K Proteins Pvt Ltd-THOR	
15-05-16	Freight Income	-5,95,834.00	N K Proteins Pvt Ltd - Tramba	
15-05-16	Freight Income	-24,478.00	N K Proteins Pvt Ltd - Tramba	
31-05-16	Freight Income - FI	-60,693.00	N.K.PROTEINS PVT LIMITED	being the amt for ETP Water Transportation Charges
31-05-16	Freight Income - FI	-2,33,620.00	N.K.PROTEINS PVT LIMITED	Other Transporter Freight Diff. month of May-16
31-05-16	Freight Income - Return Freight	-1,72,700.00	N K Proteins Pvt Ltd-THOR	
31-05-16	Freight Income - Return Freight	-62,100.00	N K Proteins Pvt Ltd-THOR	
31-05-16	Freight Income - Nkpl	-86,171.00	N K Proteins Pvt Ltd-THOR	
31-05-16	Freight Income - Nkpl	-29,629.00	N K Proteins Pvt Ltd-THOR	
31-05-16	Freight Income - Nkpl	-3,939.00	N K Proteins Pvt Ltd-THOR	
31-05-16	Freight Income	-30,88,711.00	N K Proteins Pvt Ltd-THOR	
31-05-16	Freight Income	-2,27,284.00	N K Proteins Pvt Ltd-THOR	
31-05-16	Freight Income	-5,93,333.00	N K Proteins Pvt Ltd-THOR	
31-05-16	Freight Income	-4,72,969.00	N K Proteins Pvt Ltd - Tramba	
31-05-16	Freight Income	-43,563.00	N K Proteins Pvt Ltd - Tramba	
11-06-16	Freight Income - Return Freight	-3,05,288.00	N K Proteins Pvt Ltd-THOR	
11-06-16	Freight Income - Return Freight	-43,300.00	N K Proteins Pvt Ltd-THOR	
11-06-16	Freight Income - Return Freight	3,05,288.00	N K Proteins Pvt Ltd-THOR	
11-06-16	Freight Income - Return Freight	43,300.00	N K Proteins Pvt Ltd-THOR	
11-06-16	Freight Income - Nkpl	-2,09,574.00	N K Proteins Pvt Ltd-THOR	
11-06-16	Freight Income - Nkpl	-44,412.00	N K Proteins Pvt Ltd-THOR	
11-06-16	Freight Income - Nkpl	2,09,574.00	N K Proteins Pvt Ltd-THOR	
11-06-16	Freight Income - Nkpl	44,412.00	N K Proteins Pvt Ltd-THOR	
11-06-16	Freight Income - Nkpl	-2,09,574.00	N K Proteins Pvt Ltd-THOR	
11-06-16	Freight Income - Nkpl	-44,412.00	N K Proteins Pvt Ltd-THOR	
11-06-16	Freight Income	-2,64,807.00	N K Proteins Pvt Ltd - Tramba	
11-06-16	Freight Income	-9,10,565.00	N K Proteins Pvt Ltd - Tramba	
11-06-16	Freight Income	-32,807.00	N K Proteins Pvt Ltd - Tramba	
11-06-16	Freight Income	-8,85,168.00	N K Proteins Pvt Ltd-THOR	
11-06-16	Freight Income	-37,40,958.00	N K Proteins Pvt Ltd-THOR	
11-06-16	Freight Income	-1,13,108.00	N K Proteins Pvt Ltd-THOR	
15-07-16	Freight Income	-1,93,970.00	N K Proteins Pvt Ltd - Tramba	
15-07-16	Freight Income	-27,909.00	N K Proteins Pvt Ltd - Tramba	
15-07-16	Freight Income	-22,26,247.00	N K Proteins Pvt Ltd-THOR	
15-07-16	Freight Income	-5,26,778.00	N K Proteins Pvt Ltd-THOR	
15-07-16	Freight Income	-63,588.00	N K Proteins Pvt Ltd-THOR	
31-07-16	Freight Income - FI	-8,107.00	N.K.PROTEINS PVT LIMITED	Being the amt for ETP Water Transportation July-16
31-07-16	Freight Income - FI	-2,15,920.00	N.K.PROTEINS PVT LIMITED	Other Transporter Freight Diff. month of July-16
31-07-16	Freight Income - FI	-5,500.00	N.K.PROTEINS PVT LIMITED	Being the amt for Freight Charges - GJ23V-1930

Date	Name	Amt in loc.cur.	Name of offsetting account	Text
11-06-16	Freight Income - Nkpl	-44,412.00	N K Proteins Pvt Ltd-THOR	
11-06-16	Freight Income - Nkpl	2,09,574.00	N K Proteins Pvt Ltd-THOR	
11-06-16	Freight Income - Nkpl	44,412.00	N K Proteins Pvt Ltd-THOR	
15-06-16	Freight Income	-2,29,433.00	N K Proteins Pvt Ltd - Tramba	
15-06-16	Freight Income	-12,438.00	N K Proteins Pvt Ltd - Tramba	
15-06-16	Freight Income	-57,622.00	N K Proteins Pvt Ltd - Tramba	
15-06-16	Freight Income	-18,14,232.00	N K Proteins Pvt Ltd-THOR	
15-06-16	Freight Income	-4,27,471.00	N K Proteins Pvt Ltd-THOR	
15-06-16	Freight Income	-1,72,997.00	N K Proteins Pvt Ltd-THOR	
15-06-16	Freight Income	-31,419.00	N K Proteins Pvt Ltd-THOR	
30-06-16	Freight Income - FI	-2,36,325.00	N.K.PROTEINS PVT LIMITED	Other Transporter Freight Diff. month of June-16
30-06-16	Freight Income - Return Freight	-3,05,288.00	N K Proteins Pvt Ltd-THOR	
30-06-16	Freight Income - Return Freight	-43,300.00	N K Proteins Pvt Ltd-THOR	
30-06-16	Freight Income - Return Freight	3,05,288.00	N K Proteins Pvt Ltd-THOR	
30-06-16	Freight Income - Return Freight	43,300.00	N K Proteins Pvt Ltd-THOR	
30-06-16	Freight Income - Return Freight	-3,05,288.00	N K Proteins Pvt Ltd-THOR	
30-06-16	Freight Income - Return Freight	-43,300.00	N K Proteins Pvt Ltd-THOR	
30-06-16	Freight Income - Nkpl	-2,09,574.00	N K Proteins Pvt Ltd-THOR	
30-06-16	Freight Income - Nkpl	-44,412.00	N K Proteins Pvt Ltd-THOR	
30-06-16	Freight Income - Nkpl	2,09,574.00	N K Proteins Pvt Ltd-THOR	
30-06-16	Freight Income - Nkpl	44,412.00	N K Proteins Pvt Ltd-THOR	
30-06-16	Freight Income - Nkpl	-2,09,574.00	N K Proteins Pvt Ltd-THOR	
30-06-16	Freight Income - Nkpl	-44,412.00	N K Proteins Pvt Ltd-THOR	
30-06-16	Freight Income	-2,64,807.00	N K Proteins Pvt Ltd - Tramba	
30-06-16	Freight Income	-9,10,565.00	N K Proteins Pvt Ltd - Tramba	
30-06-16	Freight Income	-32,807.00	N K Proteins Pvt Ltd - Tramba	
30-06-16	Freight Income	-8,85,168.00	N K Proteins Pvt Ltd-THOR	
30-06-16	Freight Income	-37,40,958.00	N K Proteins Pvt Ltd-THOR	
30-06-16	Freight Income	-1,13,108.00	N K Proteins Pvt Ltd-THOR	
15-07-16	Freight Income	-1,93,970.00	N K Proteins Pvt Ltd - Tramba	
15-07-16	Freight Income	-27,909.00	N K Proteins Pvt Ltd - Tramba	
15-07-16	Freight Income	-22,26,247.00	N K Proteins Pvt Ltd-THOR	
15-07-16	Freight Income	-5,26,778.00	N K Proteins Pvt Ltd-THOR	
15-07-16	Freight Income	-63,588.00	N K Proteins Pvt Ltd-THOR	
31-07-16	Freight Income - FI	-8,107.00	N.K.PROTEINS PVT LIMITED	Being the amt for ETP Water Transportation July-16
31-07-16	Freight Income - FI	-2,15,920.00	N.K.PROTEINS PVT LIMITED	Other Transporter Freight Diff. month of July-16
31-07-16	Freight Income - FI	-5,500.00	N.K.PROTEINS PVT LIMITED	Being the amt for Freight Charges - GJ23V-1930



Date	Name	Amt in loc.cur.	Name of offsetting account	Text
28-09-16	Freight income - Return Freight	-7,300.00	N K Proteins Pvt Ltd-THOR	
28-09-16	Freight income - Return Freight	-3,04,906.00	N K Proteins Pvt Ltd-THOR	
28-09-16	Freight income - Return Freight	23,000.00	N K Proteins Pvt Ltd-THOR	
28-09-16	Freight income - Return Freight	-2,04,906.00	N K Proteins Pvt Ltd-THOR	
28-09-16	Freight income - Nkpl	-23,000.00	N K Proteins Pvt Ltd-THOR	
28-09-16	Freight income - Nkpl	-27,305.00	N K Proteins Pvt Ltd-THOR	
28-09-16	Freight income - Nkpl	2,04,932.00	N K Proteins Pvt Ltd-THOR	
28-09-16	Freight income - Nkpl	-1,04,932.00	N K Proteins Pvt Ltd-THOR	
28-09-16	Freight income - Nkpl	-27,305.00	N K Proteins Pvt Ltd-THOR	
28-09-16	Freight income	-24,25,774.00	N K Proteins Pvt Ltd-THOR	
28-09-16	Freight income	-3,69,447.00	N K Proteins Pvt Ltd-THOR	
28-09-16	Freight income	52,463.00	N K Proteins Pvt Ltd-THOR	
30-09-16	Freight income - Return Freight	-1,00,440.00	N K Proteins Pvt Ltd-THOR	Being amt for other transport freight diff Sep-16
30-09-16	Freight income - Return Freight	-5,800.00	N K Proteins Pvt Ltd-THOR	
30-09-16	Freight income - Nkpl	-19,239.00	N K Proteins Pvt Ltd-THOR	
30-09-16	Freight income	-2,22,835.00	N K Proteins Pvt Ltd-THOR	
30-09-16	Freight income	-16,97,733.00	N K Proteins Pvt Ltd-THOR	
30-09-16	Freight income	-63,094.00	N K Proteins Pvt Ltd-THOR	
30-09-16	Freight income	22,84,669.00	N K Proteins Pvt Ltd-THOR	
30-09-16	Freight income	-3,55,946.00	N K Proteins Pvt Ltd-THOR	
30-09-16	Freight income	-1,55,874.00	N K Proteins Pvt Ltd-THOR	
30-09-16	Freight income	27,29,115.00	N K Proteins Pvt Ltd-THOR	
30-09-16	Freight income	-56,666.00	N K Proteins Pvt Ltd-THOR	
30-09-16	Freight income	3,07,293.00	N K Proteins Pvt Ltd-THOR	
30-09-16	Freight income	-29,652.00	N K Proteins Pvt Ltd - Tramba	
30-09-16	Freight income	-29,312.00	N K Proteins Pvt Ltd - Tramba	
28-10-16	Freight income - Return Freight	-2,78,573.00	N K PROTEINS PVT LIMITED	Being amt for CTR Water Transportation Charges Oct-16
28-10-16	Freight income - Return Freight	-53,400.00	N K Proteins Pvt Ltd-THOR	
28-10-16	Freight income - Nkpl	-2,04,644.00	N K Proteins Pvt Ltd-THOR	
28-10-16	Freight income - Nkpl	-15,884.00	N K Proteins Pvt Ltd-THOR	
28-10-16	Freight income	-28,621.00	N K Proteins Pvt Ltd-THOR	
28-10-16	Freight income	2,06,921.00	N K Proteins Pvt Ltd-THOR	

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Date	Name	Amt in loc.cur.	Name of offsetting account	Text
28-10-16	Freight income	1,43,687.00	N K Proteins Pvt Ltd-THOR	
28-10-16	Freight income	-95,645.00	N K Proteins Pvt Ltd - Tramba	
29-10-16	Freight income - FI	-2,07,890.00	N K PROTEINS PVT LIMITED	Being amt for Other transport Freight Diff.Oct-16
31-10-16	Freight income - Return Freight	-29,800.00	N K Proteins Pvt Ltd-THOR	
31-10-16	Freight income - Return Freight	-4,100.00	N K Proteins Pvt Ltd-THOR	
31-10-16	Freight income - Nkpl	-1,723.00	N K Proteins Pvt Ltd-THOR	
31-10-16	Freight income - Nkpl	-880	N K Proteins Pvt Ltd-THOR	
31-10-16	Freight income	-17,68,986.00	N K Proteins Pvt Ltd-THOR	
31-10-16	Freight income	-56,400.00	N K Proteins Pvt Ltd-THOR	
31-10-16	Freight income	-1,85,572.00	N K Proteins Pvt Ltd-THOR	
15-11-16	Freight income	-15,03,761.00	N K Proteins Pvt Ltd-THOR	
15-11-16	Freight income	2,09,168.00	N K Proteins Pvt Ltd-THOR	
15-11-16	Freight income	-1,29,473.00	N K Proteins Pvt Ltd-THOR	
15-11-16	Freight income	2,56,709.00	N K Proteins Pvt Ltd - Tramba	
15-11-16	Freight income	-38,783.00	N K Proteins Pvt Ltd - Tramba	
15-11-16	Freight income	-67,146.00	N K Proteins Pvt Ltd - Tramba	
26-11-16	Freight income - Return Freight	-24,300.00	N K Proteins Pvt Ltd-THOR	
26-11-16	Freight income - Return Freight	-12,800.00	N K Proteins Pvt Ltd-THOR	
26-11-16	Freight income - Nkpl	-86,265.00	N K Proteins Pvt Ltd-THOR	
26-11-16	Freight income - Nkpl	-13,714.00	N K Proteins Pvt Ltd-THOR	
26-11-16	Freight income	-28,696.00	N K Proteins Pvt Ltd-THOR	
26-11-16	Freight income	-3,57,233.00	N K Proteins Pvt Ltd-THOR	
26-11-16	Freight income	-1,03,439.00	N K Proteins Pvt Ltd-THOR	
26-11-16	Freight income	-7,42,761.00	N K Proteins Pvt Ltd - Tramba	
26-11-16	Freight income	-1,74,816.00	N K Proteins Pvt Ltd - Tramba	
26-11-16	Freight income	-67,156.00	N K Proteins Pvt Ltd - Tramba	
30-11-16	Freight income - FI	-2,61,700.00	N K PROTEINS PVT LIMITED	Being amt for Other transport Freight Diff.Nov-16
30-11-16	Freight income - FI	-2,61,700.00	N K PROTEINS PVT LIMITED	Being amt for Other transport Freight Diff.Nov-16
30-11-16	Freight income - FI	2,61,700.00	N K PROTEINS PVT LIMITED	Being amt for Other transport Freight Diff.Nov-16
30-11-16	Freight income - Return Freight	-4,600.00	N K Proteins Pvt Ltd-THOR	
30-11-16	Freight income - Return Freight	2,16,600.00	N K Proteins Pvt Ltd-THOR	
30-11-16	Freight income - Nkpl	-3,624.00	N K Proteins Pvt Ltd-THOR	
30-11-16	Freight income - Nkpl	-50,010.00	N K Proteins Pvt Ltd-THOR	
30-11-16	Freight income	-13,11,481.00	N K Proteins Pvt Ltd-THOR	
30-11-16	Freight income	-1,01,197.00	N K Proteins Pvt Ltd-THOR	
30-11-16	Freight income	1,23,013.00	N K Proteins Pvt Ltd-THOR	
30-11-16	Freight income	-3,97,113.00	N K Proteins Pvt Ltd - Tramba	

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Date	Name	Amt in loc.cur.	Name of offsetting account	Text
10-12-16	Freight income	-20,86,959.00	N K Proteins Pvt Ltd-THOR	
10-12-16	Freight income	1,71,802.00	N K Proteins Pvt Ltd-THOR	
10-12-16	Freight income	-4,03,690.00	N K Proteins Pvt Ltd-THOR	
10-12-16	Freight income	4,95,625.00	N K Proteins Pvt Ltd - Tramba	
10-12-16	Freight income	-84,037.00	N K Proteins Pvt Ltd - Tramba	
20-12-16	Freight income	4,72,699.00	N K Proteins Pvt Ltd-THOR	
20-12-16	Freight income	-20,85,780.00	N K Proteins Pvt Ltd-THOR	
20-12-16	Freight income	-2,61,045.00	N K Proteins Pvt Ltd-THOR	
20-12-16	Freight income	-1,61,690.00	N K Proteins Pvt Ltd - Tramba	
20-12-16	Freight income	-20,500.00	N K Proteins Pvt Ltd - Tramba	
29-12-16	Freight income - Return Freight	-47,800.00	N K Proteins Pvt Ltd-THOR	
29-12-16	Freight income - Return Freight	-35,100.00	N K Proteins Pvt Ltd-THOR	
29-12-16	Freight income - Nkpl	2,37,855.00	N K Proteins Pvt Ltd-THOR	
29-12-16	Freight income - Nkpl	-32,421.00	N K Proteins Pvt Ltd-THOR	
29-12-16	Freight income	18,98,470.00	N K Proteins Pvt Ltd-THOR	
29-12-16	Freight income	-1,16,857.00	N K Proteins Pvt Ltd-THOR	
29-12-16	Freight income	-89,272.00	N K Proteins Pvt Ltd-THOR	
29-12-16	Freight income	-3,80,266.00	N K Proteins Pvt Ltd - Tramba	
29-12-16	Freight income	-21,525.00	N K Proteins Pvt Ltd - Tramba	
29-12-16	Freight income	-42,052.00	N K Proteins Pvt Ltd - Tramba	
31-12-16	Freight income - FI	7,71,063.00	N K PROTEINS PVT LIMITED	Being amt for Other Transport Freight Diff Dec-16
31-12-16	Freight income - FI	26,000.00	N K PROTEINS PVT LIMITED	Being the amt for Freight income to Darshan Indus
31-12-16	Freight income - Return Freight	-1,44,250.00	N K PROTEINS PVT LIMITED	Being the amt for CTR Water Transportation charges
31-12-16	Freight income - Return Freight	-6,000.00	N K Proteins Pvt Ltd-THOR	
31-12-16	Freight income - Nkpl	-20,480.00	N K Proteins Pvt Ltd-THOR	
31-12-16	Freight income - Nkpl	-5,781.00	N K Proteins Pvt Ltd-THOR	
31-12-16	Freight income	-9,57,517.00	N K Proteins Pvt Ltd-THOR	
31-12-16	Freight income	-16,652.00	N K Proteins Pvt Ltd-THOR	
31-12-16	Freight income	-1,20,672.00	N K Proteins Pvt Ltd-THOR	
31-12-16	Freight income	-3,08,402.00	N K Proteins Pvt Ltd - Tramba	
31-12-16	Freight income	-4,25,678.00	N K Proteins Pvt Ltd - Tramba	
01-01-17	Freight income - FI	10,443.00	N K Proteins Pvt Ltd	Being the amt for Rang LH Posting Entry GJ22-3236
31-03-17	Freight income	-23,22,798.00	N K Proteins Pvt Ltd-THOR	
11-01-17	Freight income	-76,238.00	N K Proteins Pvt Ltd-THOR	
11-01-17	Freight income	-3,40,589.00	N K Proteins Pvt Ltd-THOR	
11-01-17	Freight income	-4,65,865.00	N K Proteins Pvt Ltd - Tramba	

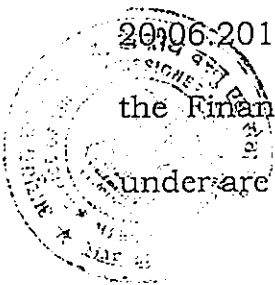


Date	Name	Amt in loc. cur.	Name of offsetting account	Text
11-01-17	Freight Income	-1,26,273.00	N K Proteins Pvt Ltd - Tramba	
11-01-17	Freight Income	-12,519.00	N K Proteins Pvt Ltd - Tramba	
21-01-17	Freight Income	-21,24,575.00	N K Proteins Pvt Ltd-THOR	
21-01-17	Freight Income	-72,185.00	N K Proteins Pvt Ltd-THOR	
21-01-17	Freight Income	-5,43,231.00	N K Proteins Pvt Ltd-THOR	
21-01-17	Freight Income	-1,25,311.00	N K Proteins Pvt Ltd - Tramba	
21-01-17	Freight Income	-3,72,079.00	N K Proteins Pvt Ltd - Tramba	
21-01-17	Freight Income	-1,44,384.00	N K Proteins Pvt Ltd - Tramba	
30-01-17	Freight Income	-4,24,200.00	N K Proteins Pvt Ltd-THOR	
30-01-17	Freight Income - Return Freight	-48,800.00	N K Proteins Pvt Ltd-THOR	
30-01-17	Freight Income - Return Freight	-1,63,110.00	N K Proteins Pvt Ltd-THOR	
30-01-17	Freight Income - Nkpl	-11,421.00	N K Proteins Pvt Ltd-THOR	
30-01-17	Freight Income - Nkpl	-16,60,433.00	N K Proteins Pvt Ltd-THOR	
30-01-17	Freight Income	-3,70,224.00	N K Proteins Pvt Ltd-THOR	
30-01-17	Freight Income	-47,969.00	N K Proteins Pvt Ltd-THOR	
30-01-17	Freight Income	-2,92,750.00	N K Proteins Pvt Ltd - Tramba	
30-01-17	Freight Income	-1,44,354.00	N K Proteins Pvt Ltd - Tramba	
30-01-17	Freight Income	-79,515.00	N K Proteins Pvt Ltd - Tramba	
30-01-17	Freight Income	-3,47,500.00	N.K.PROTEINS PVT LIMITED	Being the amt for ETP Water Transportation charges
31-01-17	Freight Income - FI	-2,94,940.00	N.K.PROTEINS PVT LIMITED	Being amt for Other Transport Freight Diff. Jan-17
31-01-17	Freight Income - Return Freight	-1,44,700.00	N K Proteins Pvt Ltd-THOR	
31-01-17	Freight Income - Return Freight	-7,500.00	N K Proteins Pvt Ltd-THOR	
31-01-17	Freight Income - Return Freight	-33,879.00	N K Proteins Pvt Ltd-THOR	
31-01-17	Freight Income - Nkpl	-4,75,948.00	N K Proteins Pvt Ltd-THOR	
31-01-17	Freight Income	-65,407.00	N K Proteins Pvt Ltd-THOR	
31-01-17	Freight Income	-16,242.00	N K Proteins Pvt Ltd-THOR	
31-01-17	Freight Income	-1,68,033.00	N K Proteins Pvt Ltd - Tramba	being the amt for freight short booked as per Reco
31-01-17	Freight Income	-1,045.00	N.K.PROTEINS PVT LIMITED	being the amt for Freight short Booked as per Reco
01-02-17	Freight Income - FI	770	N.K.PROTEINS PVT LIMITED	
01-02-17	Freight Income - FI	-22,42,647.00	N K Proteins Pvt Ltd-THOR	
10-02-17	Freight Income	-6,43,597.00	N K Proteins Pvt Ltd-THOR	
10-02-17	Freight Income	-1,70,727.00	N K Proteins Pvt Ltd-THOR	
10-02-17	Freight Income	-4,41,221.00	N K Proteins Pvt Ltd - Tramba	
10-02-17	Freight Income	-1,33,639.00	N K Proteins Pvt Ltd - Tramba	
10-02-17	Freight Income	-85,493.00	N K Proteins Pvt Ltd-THOR	
20-02-17	Freight Income	-21,54,692.00	N K Proteins Pvt Ltd-THOR	
20-02-17	Freight Income	-3,99,345.00	N K Proteins Pvt Ltd-THOR	

Date	Name	Amt in loc. cur.	Name of offsetting account	Text
31-07-16	Freight Income - FI	-18,000.00	N.K.PROTEINS PVT LIMITED	Being the amt for Reject Return Freight Charges
31-07-16	Freight Income - Return Freight	-47,500.00	N K Proteins Pvt Ltd-THOR	
31-07-16	Freight Income - Return Freight	-4,68,000.00	N K Proteins Pvt Ltd-THOR	
31-07-16	Freight Income - Nkpl	-36,930.00	N K Proteins Pvt Ltd-THOR	
31-07-16	Freight Income - Nkpl	-1,92,249.00	N K Proteins Pvt Ltd-THOR	
31-07-16	Freight Income	-33,08,343.00	N K Proteins Pvt Ltd-THOR	
31-07-16	Freight Income	-7,74,867.00	N K Proteins Pvt Ltd-THOR	
31-07-16	Freight Income	-2,31,467.00	N K Proteins Pvt Ltd-THOR	
31-07-16	Freight Income	-8,21,867.00	N K Proteins Pvt Ltd - Tramba	
31-07-16	Freight Income	35,122.00	N K Proteins Pvt Ltd - Tramba	
15-08-16	Freight Income	-5,98,787.00	N K Proteins Pvt Ltd-THOR	
15-08-16	Freight Income	-33,74,558.00	N K Proteins Pvt Ltd-THOR	
15-08-16	Freight Income	-80,281.00	N K Proteins Pvt Ltd-THOR	
15-08-16	Freight Income	-2,66,203.00	N K Proteins Pvt Ltd - Tramba	
15-08-16	Freight Income	-27,152.00	N K Proteins Pvt Ltd - Tramba	
31-08-16	Freight Income - FI	-2,02,660.00	N.K.PROTEINS PVT LIMITED	Being the amt Freight Charges for ETP Water
31-08-16	Freight Income - Return Freight	-31,500.00	N K Proteins Pvt Ltd-THOR	Being amt for other transporter freight diff Aug-16
31-08-16	Freight Income - Return Freight	-2,92,553.00	N K Proteins Pvt Ltd-THOR	
31-08-16	Freight Income - Return Freight	-41,200.00	N K Proteins Pvt Ltd-THOR	
31-08-16	Freight Income - Return Freight	-3,600.00	N K Proteins Pvt Ltd-THOR	
31-08-16	Freight Income - Nkpl	-22,924.00	N K Proteins Pvt Ltd-THOR	
31-08-16	Freight Income - Nkpl	-1,37,704.00	N K Proteins Pvt Ltd-THOR	
31-08-16	Freight Income - Nkpl	1,935.00	N K Proteins Pvt Ltd-THOR	
31-08-16	Freight Income - Nkpl	-37,89,407.00	N K Proteins Pvt Ltd-THOR	
31-08-16	Freight Income	-6,74,624.00	N K Proteins Pvt Ltd-THOR	
31-08-16	Freight Income	-1,12,127.00	N K Proteins Pvt Ltd-THOR	
31-08-16	Freight Income	-3,96,588.00	N K Proteins Pvt Ltd - Tramba	
31-08-16	Freight Income	-11,754.00	Shortage Clearing Account	
31-08-16	Freight Income	11,886.00	N K Proteins Pvt Ltd - Tramba	
10-09-16	Freight Income	-27,60,100.00	N K Proteins Pvt Ltd-THOR	
10-09-16	Freight Income	-5,55,084.00	N K Proteins Pvt Ltd-THOR	
10-09-16	Freight Income	-55,754.00	N K Proteins Pvt Ltd-THOR	
10-09-16	Freight Income	5,55,860.00	N K Proteins Pvt Ltd-THOR	
20-09-16	Freight Income	-29,59,635.00	N K Proteins Pvt Ltd-THOR	
20-09-16	Freight Income	-1,57,909.00	N K Proteins Pvt Ltd - Tramba	
20-09-16	Freight Income - Return Freight	-2,04,906.00	N K Proteins Pvt Ltd-THOR	

The assessee have submitted the sample invoices issued by M/s. N.K. Oil Mills Pvt. Ltd (NKIL) to M/s. N K Protein Pvt. Ltd (NKPPL).

I find from the arguments put forth by M/s. N.K. Oil Mills Pvt. Ltd., their claims for exemption from service tax need to be examined under the exemption available under "Goods Transport Agency Service" under which liability of payment of service tax rests with the recipients of service under Reverse Charge Mechanism as provided in Notification No. 30/2012-ST dated 20-06-2012. Therefore, relevant extracts from the legal provisions contained in the Finance Act, 1994 / Notification issued thereunder/ Rules made there under are reproduced as follows:



**Legal Provisions:**

**Notification No. 30/2012-ST dated 20.06.2012:**

GSR.....(E).-In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), and in supersession of (i) notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 15/2012-Service Tax ..... , the Central Government hereby notifies the following taxable services and the extent of service tax payable thereon by the person liable to pay service tax for the purposes of the said sub-section, namely:

**I. The taxable services, -**

(A) (i) provided or agreed to be provided by an insurance agent to any person carrying on the insurance business;

.....

(ii) provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road, where the person liable to pay freight is, -

(a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);

(b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India;

(c) any co-operative society established by or under any law;

(d) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder;

(e) anybody corporate established, by or under any law; or

(f) any partnership firm whether registered or not under any law including association of persons;

.....

.....

(II) The extent of service tax payable thereon by the person who provides the service and any other person liable for paying service tax for the taxable services specified in paragraph I shall be as specified in the following table, namely: -

Sl. No.	Description of service	Percentage of service	Percentage of service tax payable by any person liable for paying service Tax other than the service provider
2.	in respect of services provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road	Nil	100%

**Explanation I.** - The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.

Therefore, it is observed from the notification no. 30/2012-ST that if the person who pays the freight for the service rendered by the goods transport agency and the said person is covered under the list of persons provided under

Sr. No. (a) to (f), then the said person is liable to pay 100% service tax under reverse charge mechanism being the recipient of service. In other case, the Service provider is liable to pay service tax.

Section 65B(26) provides the definition of Goods Transport Agency, which is read as follows:

*“Goods Transport Agency” means “any person provides service in relation to transport of goods by road and issues consignment note, by whatever name is called.”*

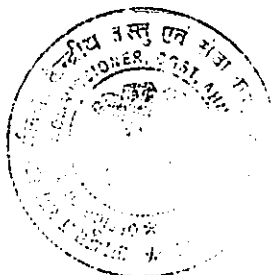
Accordingly, a person can be said to be Goods Transport Agency, if the person provides service in relation to transportation of goods by road and issues the consignment note.

I find that the assessee have provided bill wise account statement of freight bill alongwith approximately 500 bills issued to M/s. N.K. Proteins Pvt. Ltd for the period 2015-16, 2016-17. The details of bill wise account statement submitted by the assessee for the period 2015-16 & 2016-17 are as under.



N.K.Oil Mills Pvt Ltd  
 Account Statement Apr-2015 to Mar-2016  
 N.K.Proteins Pvt Ltd

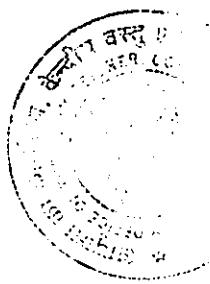
Pstng Date	Reference	Doc. Date	DocumentNo	Account	Amt in loc.cur.	Vv/tax amt	Text
			Opening		-4,214,785.85		Opening balance on 01.04.15
02.04.2015	NKPL	02.04.2015	1400020900	900707	-1,590,000.00	0	being amount payment rec. by n.k.p as per bank
02.04.2015		02.04.2015	100000307	900707	303,474.00	0	
02.04.2015		02.04.2015	100000307	900707	-303,474.00	0	
08.04.2015	NKPL	08.04.2015	1400000901	900707	-1,500,000.00	0	being amount payment rec. by n.k.p as per bank
16.04.2015	6991010724	16.04.2015	90000263	900707	17,803.00	0	
16.04.2015	6991010724	16.04.2015	90000266	900707	-17,800.00	0	
16.04.2015	6991010729	16.04.2015	90000269	900707	715	0	
16.04.2015	6991010729	16.04.2015	90000270	900707	-715	0	
16.04.2015	NKPL	16.04.2015	1400000902	900707	-1,500,000.00	0	being amount payment rec. by n.k.p as per bank
21.04.2015	NKPL	21.04.2015	1400000903	900707	-6,000,000.00	0	being amount payment rec. by n.k.p as per bank
25.04.2015	Mar-15	25.04.2015	18000001E	900707	349,155.00	0	Rajkot to other center desp. freight diff. mar-15
30.04.2015	6991011126	30.04.2015	90000669	900707	8,749,512.00	0	
30.04.2015	6991011127	30.04.2015	90000670	900707	91,720.50	0	
30.04.2015	6991011128	30.04.2015	90000671	900707	742,781.50	0	
30.04.2015	6991011129	30.04.2015	90000672	900707	-4,579.00	0	
30.04.2015	6991011131	30.04.2015	90000674	900713	20,660.00	0	
30.04.2015	6991011133	30.04.2015	90000673	900713	2,232,277.00	0	
31.05.2015	6991011704	31.05.2015	90001263	900707	24,110.00	0	
31.05.2015	6991011692	31.05.2015	90001247	900707	8,267,972.00	0	
31.05.2015	6991011693	31.05.2015	90001248	900707	240,576.00	0	
31.05.2015	6991011694	31.05.2015	90001249	900707	530,316.00	0	
31.05.2015	6991011695	31.05.2015	90001250	900707	19,440.00	0	
31.05.2015	6991011692	31.05.2015	90001254	900707	-8,267,972.00	0	
31.05.2015	6991011693	31.05.2015	90001256	900707	-240,576.00	0	
31.05.2015	6991011694	31.05.2015	90001257	900707	-530,316.00	0	
31.05.2015	6991011695	31.05.2015	90001258	900707	-19,440.00	0	
31.05.2015	6991011701	31.05.2015	90001260	900707	5,304,530.00	0	
31.05.2015	6991011702	31.05.2015	90001261	900707	240,576.00	0	
31.05.2015	6991011703	31.05.2015	90001262	900707	582,016.00	0	
31.05.2015	6991011697	31.05.2015	90001252	900713	324,128.00	0	
04.06.2015		04.06.2015	100001532	900707	9,058,304.00	0	
04.06.2015		04.06.2015	100001532	900707	-9,058,304.00	0	
30.06.2015	6991012210	30.06.2015	90001789	900707	6,632,236.00	0	
30.06.2015	6991012211	30.06.2015	90001790	900707	511,712.00	0	
30.06.2015	6991012212	30.06.2015	90001791	900707	469,422.00	0	
30.06.2015	6991012213	30.06.2015	90001792	900707	82,412.00	0	
30.06.2015	6991012215	30.06.2015	90001794	900713	581,235.00	0	
30.06.2015	6991012214	30.06.2015	90001793	900713	85,079.00	0	
31.07.2015	6991012681	31.07.2015	90002270	900707	6,210,502.00	0	
31.07.2015	6991012682	31.07.2015	90002271	900707	367,817.00	0	
31.07.2015	6991012683	31.07.2015	90002272	900707	461,644.00	0	
31.07.2015	6991012684	31.07.2015	90002273	900707	85,233.00	0	
31.07.2015	6991012681	31.07.2015	90002291	900707	-6,210,502.00	0	
31.07.2015	6991012682	31.07.2015	90002292	900707	-367,817.00	0	
31.07.2015	6991012683	31.07.2015	90002293	900707	-461,644.00	0	
31.07.2015	6991012684	31.07.2015	90002294	900707	-85,233.00	0	
31.07.2015	6991012702	31.07.2015	90002295	900707	6,210,502.00	0	
31.07.2015	6991012703	31.07.2015	90002296	900707	367,817.00	0	
31.07.2015	6991012704	31.07.2015	90002297	900707	461,644.00	0	
31.07.2015	6991012705	31.07.2015	90002298	900707	85,233.00	0	
31.07.2015	6991012686	31.07.2015	90002275	900713	38,335.00	0	
31.07.2015	6991012685	31.07.2015	90002274	900713	553,903.00	0	
14.08.2015	NKPL	14.08.2015	1400005769	11000PVT	-1,000,000.00	0	being amount payment rec. by n.k.p as per bank
20.08.2015	6991012964	20.08.2015	90002559	11001	154,787.00	0	
22.08.2015	6991012973	22.08.2015	90002569	11001	3,249,578.00	0	
22.08.2015	6991012974	22.08.2015	90002570	11001	145,271.00	0	
22.08.2015	6991012975	22.08.2015	90002571	11001	288,186.00	0	
22.08.2015	6991012976	22.08.2015	90002572	11001	32,186.00	0	
31.08.2015		31.08.2015	1400005797	11000PVT	-1,000,000.00	0	being amount payment rec. by n.k.p as per bank





31.08.2015	Aug-15	31.08.2015	180000148	11000PVT	203,874.00	0	being the amt for other transporter freight diff
31.08.2015	Aug-15	31.08.2015	180000149	11000PVT	115,758.00	0	F.O.R Delivery Freight Charges Month of Aug-15
31.08.2015	6991013180	31.08.2015	90002778	11001	19,710.00	0	
31.08.2015	6991013179	31.08.2015	90002777	11001	199,385.00	0	
31.08.2015	6991013178	31.08.2015	90002776	11001	49,114.00	0	
31.08.2015	6991013177	31.08.2015	90002775	11001	1,902,933.00	0	
31.08.2015	6991013182	31.08.2015	90002780	11012	16,015.00	0	
31.08.2015	6991013181	31.08.2015	90002779	11012	964,545.00	0	
08.09.2015		08.09.2015	1400007193	11000PVT	-2,100,000.00	0	being amount payment rec. by n.k.p as per bank
09.09.2015	NKPL	09.09.2015	180000150	11000PVT	8,060.00	0	being the amt debited for N.K.P.L
14.09.2015		14.09.2015	1400006998	900722	328	0	PAID TO TRIP-A BAD.V NC /250.DT:137014.KARSHAN.
14.09.2015		14.09.2015	1600000052	900722	-328	0	Reversal Document Number 1000037740
15.09.2015	Jul-Aug-15	31.08.2015	180000168	11000PVT	331,803.00	0	Being the amt for other transporter freight diff.
16.09.2015		16.09.2015	1400007194	11000PVT	-1,000,000.00	0	being amount payment rec. by n.k.p as per bank
21.09.2015	6991013447	21.09.2015	90003054	11001	2,137,917.00	0	
21.09.2015	6991013448	21.09.2015	90003055	11001	116,397.00	0	
21.09.2015	6991013449	21.09.2015	90003056	11001	194,671.00	0	
21.09.2015	6991013450	21.09.2015	90003057	11001	13,167.00	0	
21.09.2015	6991013447	21.09.2015	90003058	11001	-2,137,917.00	0	
21.09.2015	6991013448	21.09.2015	90003059	11001	-116,397.00	0	
21.09.2015	6991013449	21.09.2015	90003060	11001	-194,671.00	0	
21.09.2015	6991013450	21.09.2015	90003061	11001	-13,167.00	0	
21.09.2015	6991013452	21.09.2015	90003063	11001	116,397.00	0	
21.09.2015	6991013451	21.09.2015	90003062	11001	2,137,917.00	0	
21.09.2015		21.09.2015	100004935	11001	2,462,152.00	0	
21.09.2015		21.09.2015	100004935	11001	-2,462,152.00	0	
30.09.2015	Sep-15	30.09.2015	180000183	11000PVT	197,610.00	0	amt for other transporter freight diff - Sep-15
30.09.2015	6991013671	30.09.2015	90003285	11001	42,366.00	0	
30.09.2015	6991013670	30.09.2015	90003287	11001	595,069.00	0	
30.09.2015	6991013669	30.09.2015	90003286	11001	72,829.00	0	
30.09.2015	6991013668	30.09.2015	90003285	11001	3,130,413.00	0	
30.09.2015	6991013597	30.09.2015	90003270	11001	-3,148.00	0	
30.09.2015	6991013557	30.09.2015	90003211	11001	3,148.00	0	
30.09.2015	6991013673	30.09.2015	90003290	11012	26,781.00	0	
30.09.2015	6991013672	30.09.2015	90003289	11012	1,078,149.00	0	
14.10.2015	DEC-14 TO SEP-15	14.10.2015	180000193	11000PVT	690,000.00	0	being the amt for Paint and Stickers charges
15.10.2015	6991013845	15.10.2015	90003468	11001	63,901.00	0	
15.10.2015	6991013844	15.10.2015	90003467	11001	3,419,611.00	0	
26.10.2015		26.10.2015	1400009358	11000PVT	-1,500,000.00	0	being amount payment rec. by n.k.p as per bank
30.10.2015	Oct-15	31.10.2015	180000210	11000PVT	7,954.00	0	ETP Water Transportation charges month of Oct-15
31.10.2015	Oct-15	31.10.2015	180000225	11000PVT	159,810.00	0	Other Transporter Freight Diff. month of Oct-15
31.10.2015	6991014190	31.10.2015	90003826	11001	695,185.00	0	
31.10.2015	6991014189	31.10.2015	90003825	11001	50,772.00	0	
31.10.2015	6991014188	31.10.2015	90003824	11001	294,519.00	0	
31.10.2015	6991014187	31.10.2015	90003823	11001	3,591,840.00	0	
31.10.2015	6991014192	31.10.2015	90003828	11012	60,704.00	0	
31.10.2015	6991014191	31.10.2015	90003827	11012	1,127,801.00	0	
31.10.2015	Oct-15	31.10.2015	180000215	11000PVT	159,810.00	0	Other Transporter Freight Diff. month of Oct-15
02.11.2015		02.11.2015	1400009360	11000PVT	-1,000,000.00	0	being amount payment rec. by n.k.p as per bank
05.11.2015		05.11.2015	1400009362	11000PVT	-1,000,000.00	0	being amount payment rec. by n.k.p as per bank
05.11.2015	SEP-15 TO OCT-15	05.11.2015	180000211	11000PVT	288,209.00	0	Rajkot to other center desp. freight diff. Sep-Oct
10.11.2015	FREIGHT CHARGES	10.11.2015	180000235	11000PVT	53,879.00	0	being amt for Kandla Empty trip freight charges
15.11.2015	6991014335	15.11.2015	90003976	11001	218,043.00	0	
15.11.2015	6991014334	15.11.2015	90003975	11001	1,656,309.00	0	
30.11.2015		05.06.2015	1400010815	11000PVT	-1,500,000.00	0	being amount payment rec. by n.k.p as per bank
30.11.2015	Nov-15	30.11.2015	1800002046	11000PVT	223,842.00	0	Other Transporter Freight Diff Month of Nov-15
30.11.2015	6991014592	30.11.2015	90004243	11001	30,506.00	0	
30.11.2015	6991014591	30.11.2015	90004242	11001	401,734.00	0	
30.11.2015	6991014590	30.11.2015	90004241	11001	540,804.00	0	
30.11.2015	6991014589	30.11.2015	90004240	11001	2,786,606.00	0	
30.11.2015	6991014594	30.11.2015	90004245	11012	380,941.00	0	
30.11.2015	6991014593	30.11.2015	90004244	11012	1,852,550.00	0	
01.12.2015		06.10.2015	1400010945	11000PVT	-1,000,000.00	0	being amount payment rec. by n.k.p as per bank
02.12.2015		02.12.2015	1400011090	11000PVT	-1,000,000.00	0	being amount payment rec. by n.k.p as per bank
12.12.2015	Nov-15	12.12.2015	180000262	11000PVT	56,017.00	0	being amt for MT Kandla Tanker Freight Charges
15.12.2015		15.12.2015	1400011091	11000PVT	-1,200,000.00	0	being amount payment rec. by n.k.p as per bank
15.12.2015	6991014776	15.12.2015	90004433	11001	-1,923,060.00	0	

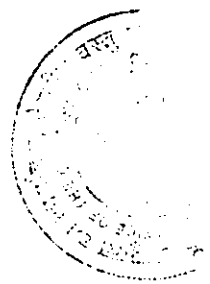
15.12.2015	6991014775	15.12.2015	90004432	11001	279,441.00	0	
16.12.2015	Nov-15	30.11.2015	180000271	11000PVT	305,259.00	0	Rajkot to other center desp. freight dif. Nov-15
31.12.2015	Dec-15	31.12.2015	180000278	11000PVT	226,854.00	0	being amt for other transporter freight dif-dec-15
31.12.2015	6991015051	31.12.2015	90004723	11001	58,496.00	0	
31.12.2015	6991015050	31.12.2015	90004722	11001	745,358.00	0	
31.12.2015	6991015049	31.12.2015	90004723	11001	2,687,568.00	0	
31.12.2015	6991015048	31.12.2015	90004720	11001	522,953.00	0	
31.12.2015	6991015027	31.12.2015	90004697	11012	695,533.00	0	
31.12.2015	6991015026	31.12.2015	90004696	11012	2,329,298.00	0	
04.01.2016		04.01.2016	1400012733	11000PVT	-500,000.00	0	being amount payment rec. by n.k.p as per bank
05.01.2016		05.01.2016	1400012734	11000PVT	-500,000.00	0	being amount payment rec. by n.k.p as per bank
10.01.2016	G10Y-389E	16.12.2015	1800000312	11000PVT	87,983.00	0	being amt for Vehicle repairing charges - G10T389E
12.01.2016		12.01.2016	1400012735	11000PVT	-500,000.00	0	being amount payment rec. by n.k.p as per bank
15.01.2016	6991015185	15.01.2016	90004863	11001	65,457.00	0	
15.01.2016	6991015184	15.01.2016	90004862	11001	205,182.00	0	
15.01.2016	6991015183	15.01.2016	90004861	11001	1,205,796.00	0	
15.01.2016	6991015282	15.01.2016	90004964	11012	215,839.00	0	
15.01.2016	6991015281	15.01.2016	90004963	11012	520,376.00	0	
18.01.2016		18.01.2016	1400012736	11000PVT	-500,000.00	0	being amount payment rec. by n.k.p as per bank
18.01.2016		18.01.2016	1400012782	11000PVT	-1,000,000.00	0	being amount payment rec. by n.k.p as per bank
18.01.2016		18.01.2016	1600000095	11000PVT	500,000.00	0	being amount payment rec. by n.k.p as per bank
25.01.2016	6991015280	25.01.2016	90004952	11001	98,270.00	0	
25.01.2016	6991015279	25.01.2016	90004951	11001	1,311,144.00	0	
25.01.2016	6991015278	25.01.2016	90004950	11001	253,829.00	0	
31.01.2016	Jan-16	31.01.2016	1800000316	11000PVT	153,214.00	0	being amt for other transporter freight dif-Jan-16
31.01.2016	6991015466	31.01.2016	90005155	11001	191,787.00	0	
31.01.2016	6991015465	31.01.2016	90005154	11001	19,863.00	0	
31.01.2016	6991015464	31.01.2016	90005153	11001	1,231,749.00	0	
31.01.2016	6991015467	31.01.2016	90005156	11001	703,849.00	0	
31.01.2016	6991015468	31.01.2016	90005157	11001	59,988.00	0	
31.01.2016	6991015470	31.01.2016	90005159	11012	322,961.00	0	
31.01.2016	6991015469	31.01.2016	90005158	11012	2,450,967.00	0	
04.02.2016		04.02.2016	1400013503	11000PVT	-500,000.00	0	being amount payment rec. by n.k.p as per bank
05.02.2016		05.02.2016	1400013504	11000PVT	-500,000.00	0	being amount payment rec. by n.k.p as per bank
09.02.2016		09.02.2016	1400014468	11000PVT	-600,000.00	0	being amount payment rec. by n.k.p as per bank
10.02.2016		10.02.2016	1400014469	11000PVT	-700,000.00	0	being amount payment rec. by n.k.p as per bank
10.02.2016	14-10-16	31.12.2015	1800000325	11000PVT	453,075.00	0	Rajkot to other center desp freight dif. Dec-Jan-16
10.02.2016	6991015622	10.02.2016	90005314	11001	675,393.00	0	
10.02.2016	6991015623	10.02.2016	90005315	11001	178,706.00	0	
10.02.2016	6991015624	10.02.2016	90005316	11001	106,027.00	0	
10.02.2016	6991015626	10.02.2016	90005318	11012	82,029.00	0	
10.02.2016	6991015625	10.02.2016	90005317	11012	203,695.00	0	
12.02.2016		12.02.2016	1400014470	11000PVT	-1,300,000.00	0	being amount payment rec. by n.k.p as per bank
20.02.2016	6991015725	20.02.2016	90005417	11001	2,457,070.00	0	
20.02.2016	6991015726	20.02.2016	90005418	11001	592,984.00	0	
24.02.2016		24.02.2016	1400014471	11000PVT	-500,000.00	0	being amount payment rec. by n.k.p as per bank
29.02.2016	Feb-16	29.02.2016	1800000353	11000PVT	357,267.00	0	other transporter Freight Diff Month of Feb-16
29.02.2016	6991015917	29.02.2016	90005613	11001	713,319.00	0	
29.02.2016	6991015918	29.02.2016	90005614	11001	2,277,464.00	0	
29.02.2016	6991015919	29.02.2016	90005615	11001	562,499.00	0	
29.02.2016	6991015920	29.02.2016	90005616	11001	49,382.00	0	
29.02.2016	6991015922	29.02.2016	90005618	11012	170,999.00	0	
29.02.2016	6991015921	29.02.2016	90005617	11012	750,480.00	0	
09.03.2016		09.03.2016	1400014993	11000PVT	-500,000.00	0	being amount payment rec. by n.k.p as per bank
12.03.2016	6991016016	12.03.2016	90005715	11001	221,152.00	0	
12.03.2016	6991016017	12.03.2016	90005716	11001	1,434,308.00	0	
21.03.2016		21.03.2016	1400015422	900722	310	0	PAID TRIP-A BAD V NO-7050.DT:20TQ21.VUAY B SENMA
21.03.2016		21.03.2016	1600000115	900722	-310	0	PAID TRIP-A BAD V NO-7050.DT:20TQ21.VUAY B SENMA
25.03.2016	6991016225	25.03.2016	90005927	11001	3,373,765.00	0	
25.03.2016	6991016226	25.03.2016	90005928	11001	1,018,076.00	0	
25.03.2016	6991016228	25.03.2016	90005930	11012	283,677.00	0	
25.03.2016	6991016227	25.03.2016	90005929	11012	34,326.00	0	
28.03.2016		28.03.2016	1400015757	11000PVT	250,000.00	0	being amount payment rec. by n.k.p as per bank
28.03.2016	17-18	28.03.2015	1800000386	11000PVT	360,310.00	0	Rajkot to other center desp. freight dif. Feb-Mar-16
28.03.2016	REPAIRING	28.03.2016	1800000389	11000PVT	15,034.00	0	being the amt for vehicle repairing charges
28.03.2016	REPAIRING	28.03.2016	1800000387	11000PVT	9,632.00	0	being the amt for Vehicle Repairing charges
28.03.2016	REPAIRING	28.03.2016	1800000388	11000PVT	-9,532.00	0	being the amt for Vehicle Repairing charges



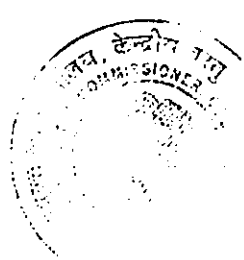
29.03.2016		29.03.2016	1400015758	11000PVT	-1,000,000.00	0	being amount payment rec. by n.c.p as per bank
31.03.2016		31.03.2016	100021822	900707	-33,571,804.00	0	Balance Transfer
31.03.2016		31.03.2016	100021822	900707	10,150,845.00	0	Balance Transfer
31.03.2016		31.03.2016	100021346	900707	-23,420,959.00	0	being the amt for A/c transfer
31.03.2016		31.03.2016	100021350	900707	23,420,959.00	0	being the amt for A/c transfer
31.03.2016		31.03.2016	100021822	900713	-3,837,617.00	0	Balance Transfer
31.03.2016		31.03.2016	100021346	900713	-3,837,617.00	0	being the amt for A/c transfer
31.03.2016		31.03.2016	100021350	900713	3,837,617.00	0	being the amt for A/c transfer
31.03.2016		31.03.2016	100021847	11000PVT	-159,810.00	0	Revers doc no.1800200215 DT.31.10.2015
31.03.2016		31.03.2016	100021346	11000PVT	27,258,576.00	0	being the amt for A/c transfer
31.03.2016		31.03.2016	100021347	11000PVT	-12,138,583.68	0	being the amt for A/c transfer
31.03.2016		31.03.2016	100021822	11000PVT	17,194,307.00	0	Balance Transfer
31.03.2016		31.03.2016	100021350	11000PVT	-27,258,576.00	0	being the amt for A/c transfer
31.03.2016		31.03.2016	100021351	11000PVT	12,138,583.68	0	being the amt for A/c transfer
31.03.2016		31.03.2016	100021822	11001	-53,920,591.00	0	Balance Transfer
31.03.2016	6991016386	31.03.2016	90006098	11001	60,772.00	0	
31.03.2016	6991016387	31.03.2016	90006099	11001	465,484.00	0	
31.03.2016	6991016394	31.03.2016	90006108	11001	1,659,868.00	0	
31.03.2016	6991016395	31.03.2016	90006109	11001	383,901.00	0	
31.03.2016	6991016384	31.03.2016	90006096	11001	1,602,012.00	0	
31.03.2016	6991016385	31.03.2016	90006097	11001	383,901.00	0	
31.03.2016	6991016384	31.03.2016	90006100	11001	-1,602,012.00	0	
31.03.2016	6991016385	31.03.2016	90006101	11001	-383,901.00	0	
31.03.2016		31.03.2016	100021428	11001	1,985,913.00	0	
31.03.2016		31.03.2016	100021428	11001	-1,985,913.00	0	
31.03.2016		31.03.2016	100021822	11012	-13,768,812.00	0	Balance Transfer
31.03.2016	6991016393	31.03.2016	90006107	11012	39,264.00	0	
31.03.2016	6991016392	31.03.2016	90006106	11012	113,922.00	0	
06.04.2015	TDS PAYMENT	06.04.2015	1900003004	1800000032	-1,180,755.00	0	tds payment -194c other march.15
13.04.2015		13.04.2015	1700003028	1800000032	619	0	STAFF MOBILE BILL DIRECTION MAR-15
21.04.2015	S.TAX MAR-15	01.04.2015	1900003005	1800000032	-2,645.00	0	being amt for s.tax payment month of mar-15 - 2nd
22.04.2015	TDS 92B	22.04.2015	1900003007	1800000032	-370,890.00	0	tds payment -92B march.15 chalan-4472
22.04.2015		22.04.2015	1900000015	1800000032	-245,072.00	0	income tax exp. for assessment year 2013-14
22.04.2015		22.04.2015	1900000016	1800000032	-107,121.00	0	income tax exp. for assessment year 2014-15
23.04.2015	5201003003	17.04.2015	5200044844	1800000032	-353,243.00	0	new tyre purchase
23.04.2015	5201003001	15.04.2015	5200044845	1800000032	-718,039.00	0	new tyre purchase
23.04.2015	520002991	15.04.2015	5200044846	1800000032	-304,250.00	0	new tyre purchase
24.04.2015	S.TAX MAR-15	24.04.2015	1900000006	1800000032	-7,283.00	0	service tax payment - march 15
29.04.2015	TDS	29.04.2015	1900003002	1800000032	-10,000.00	0	TDS payment month of mar-15 (94-J)
30.04.2015	6201003074	30.04.2015	1900003012	1800000032	-1,851,891.00	-37,794.00	Hire Charges Month fo Apr-15
30.04.2015		30.04.2015	1900003027	1800000032	-24,123.05	0	being amt debited for credited to N.K.P.L
05.05.2015	S.TAX-APR-15	05.05.2015	1900003017	1800000032	-37,888.00	0	service tax month of Apr-2015
05.05.2015	TDS - APR-15	06.05.2015	1900003018	1800000032	-50,189.00	0	TDS payment month of Apr-2015
12.05.2015		12.05.2015	100001425	1800000032	-13,477.55	0	being amt debited for Gokul Proteins - G122-3570
21.05.2015	480000246	21.05.2015	1900003035	1800000032	-28,744.00	0	being amt debited for credited to N.K.P.L
21.05.2015	6201003168	14.05.2015	5200048855	1800000032	-887,530.00	0	new tyre purchase
15.05.2015	May-15	31.05.2015	1900003035	1800000032	-1,659,723.00	-37,954.00	Hire Charges Month fo May-15
31.05.2015		31.05.2015	100001914	1800000048	-10,550.75	0	being amt debited for credited to N.K.P.L
31.05.2015		31.05.2015	100001913	1800000048	10,550.76	0	being amt debited for credited to N.K.P.L
31.05.2015		31.05.2015	100001917	1800000048	-9,999.59	0	being amt debited for credited to N.K.P.L
05.06.2015	SER.TAX MAY-15	05.06.2015	1900003039	1800000048	-11,411.00	0	Service tax payment month fo MAY-2015
06.06.2015	TDS MAY-15	06.06.2015	1900003047	1800000048	-47,388.00	0	TDS Payment month of May-15
06.06.2015	TDS MAY-15	06.06.2015	1700003075	1800000048	47,388.00	0	TDS payment month fo MAY-2015
06.06.2015	TDS MAY-15	06.06.2015	1900003038	1800000048	47,388.00	0	TDS payment month fo MAY-2015
30.06.2015	6201003440	30.06.2015	1900003044	1800000032	-1,873,398.00	-38,233.00	Hire Charges Month fo June-15
30.06.2015	6201003425	27.06.2015	5200054953	1800000032	-38,097.00	0	NEW TYRE PURCHASE
30.06.2015	6201003415	25.06.2015	5200054954	1800000032	-462,140.00	0	NEW TYRE PURCHASE
30.06.2015	Jun-15	30.06.2015	5200055265	1800000032	-1,356,906.00	0	Diesel purchase month of June-15 for nk proteins
23.07.2015		23.07.2015	100003321	1800000032	-3,052.35	0	being the amt for credit to NKPL
23.07.2015		23.07.2015	100003321	1800000032	2,105.00	0	being the amt for debit to nkpl-Indian oil dco po
24.07.2015	6201003587	20.07.2015	5200058182	1800000032	3,295.00	0	NEW TYRE 10.00 X 20 REAR (CLAIM-0565711210)
31.07.2015	6201003587	31.07.2015	1900000055	1800000032	-1,876,423.00	-36,295.00	Hire Charges Month of July-15
31.07.2015		31.07.2015	100003648	1800000032	3,104.00	0	being the amt for outstanding deduction-prakash
31.07.2015	Jul-15	31.07.2015	5200059973	1800000032	-3,816,925.70	0	dieasel purchase month of july-15
31.07.2015	Jul-15	31.07.2015	1900000057	1800000048	-10,554.00	0	being the amt debit for credited to N.K.P.L
01.08.2015	5200055265	30.06.2015	100004354	1800000032	255,033.00	0	being the amt for Diesel Rate Diff. - June-15
01.08.2015	TDS JUNE-15	06.07.2015	1900003064	1800000048	-53,343.00	0	being the amt creted for TDS month of June-15



05.08.2015	6201003717	30.07.2015	5200059650	1800000032	-612,925.00	0	NEW TYRE PURCHASE
05.08.2015	S.TEX-JULY-15	05.08.2015	1900000066	1800000048	-31,865.00	0	being the amt credited for Service Tax - July-15
06.08.2015	TDS JULY-15	06.08.2015	1900000067	1800000048	-51,647.00	0	being the amt credited for TDS month of July-15
15.08.2015	NKPL	15.08.2015	100004282	1800000048	-1,118.00	0	being the amt credit for n.k.p.l - the dakrol baca
15.08.2015	NKPL	15.08.2015	100004182	1800000048	-5,694.00	0	being the amt credit for n.k.p.l - R.D.Sales corpo
30.08.2015	S.TEX-JULY-15	05.08.2015	1700000277	1800000048	31,865.00	0	being the amt debit for nkpl - reject return freig
30.08.2015	S.TEX-JULY-15	05.08.2015	1900000065	1800000048	-31,865.00	0	being the amt credited for Service Tax - July-15
31.08.2015		31.08.2015	100004380	1800000048	198,994.00	0	being the amt for Ashok Bulk Carriers freight
31.08.2015		31.08.2015	1900000070	1800000048	-1,995,803.00	-39,915.00	Hire Charges Month of Aug-15
31.08.2015	1700002303	31.08.2015	1900000076	1800000048	-2,023.00	0	being the amt credited for caustic 67 kg by n.k.p.l
31.08.2015	1600000876	31.08.2015	5200064223	1800000048	-3,566,227.48	0	Diesel purchase month of Aug-15 for nk proteins
31.08.2015	6201003967	31.08.2015	1700000290	1800000048	1,995,718.00	0	Hire Charges Month of Aug-15
31.08.2015	6201003967	31.08.2015	1900000058	1800000048	-1,995,718.00	0	Hire Charges Month of Aug-15
31.08.2015	Aug-15	31.08.2015	1700000300	1800000048	115,758.00	0	F.O.R Delivery Freight Charges Month of Aug-15
31.08.2015	Aug-15	31.08.2015	1900000078	1800000048	-115,758.00	0	F.O.R Delivery Freight Charges Month of Aug-15
10.09.2015	6201004066	09.09.2015	5200065170	1800000032	-328,199.00	0	NEW TYRE PURCHASE - 10.00 X 20 - 30 NOS
10.09.2015	Aug-15	04.09.2015	1900000079	1800000048	-55,866.00	0	Being the amt for TDS Month of Aug-15
10.09.2015	Aug-15	04.09.2015	1900000080	1800000048	-14,282.00	0	Being the amt for Service tax month of Aug-15
15.09.2015	TDS SALARY	15.09.2015	1900000099	1800000048	-411,382.00	0	Being the amt for TDS - 1928 - Salary
30.09.2015		30.09.2015	100005100	1800000032	3,807,170.43	0	
30.09.2015		30.09.2015	100005100	1800000032	-3,807,170.43	0	
30.09.2015	1600001032	30.09.2015	5200068427	1800000032	-3,807,170.43	0	diesel purchase month of Sep-15
30.09.2015	1600001032	30.09.2015	5200068429	1800000032	3,807,170.43	0	diesel purchase month of Sep-15
30.09.2015		30.09.2015	100005082	1800000048	-2,338.88	0	being the amt for tel kapat by N.K.P.L debit note
30.09.2015		30.09.2015	100005082	1800000048	-4,654.14	0	being the amt for tel kapat by N.K.P.L debit note
30.09.2015		30.09.2015	100005082	1800000048	-1,173.90	0	being the amt for tel kapat by N.K.P.L debit note
30.09.2015		30.09.2015	100005082	1800000048	-346.24	0	being the amt for tel kapat by N.K.P.L debit note
30.09.2015	6201004257	30.09.2015	1900000097	1800000048	-1,970,503.00	-40,215.00	Hire Charges Month of Sep-15
30.09.2015	1600001032	30.09.2015	5200068480	1800000048	-5,807,170.43	0	diesel purchase month of Sep-15
01.10.2015		01.10.2015	100005082	1800000048	-5,847.25	0	being the amt for tel kapat by N.K.P.L debit note
03.10.2015	6201004267	01.10.2015	5200068616	1800000032	-514,072.00	0	NEW TYRE PURCHASE
05.10.2015	TDS SEP-15	05.10.2015	1900000098	1800000048	-135,847.00	0	Being the amt for TDS month of Sep-15
19.10.2015		19.10.2015	100005615	1800000048	974	0	Being the amt for tel kapat Manubhai Bharvar
19.10.2015	1700002854	19.10.2015	1900000102	1800000048	-4,253.00	0	being the amt credited to N.K.P.L for Caustic 145 Kg
26.10.2015	MCA CHALAN	09.10.2015	1900000103	1800000048	-4,200.00	0	Being the amt credit for Fee For Form ADT-3
31.10.2015	6201004556	31.10.2015	1900000105	1800000048	-2,249,803.00	-45,915.00	Hire Charges Month of Oct-15
31.10.2015	1600001198	31.10.2015	5200073299	1800000048	-4,023,564.00	0	NEW TYRE PURCHASE
01.11.2015	6201004549	30.10.2015	5200072869	1800000032	-97,412.00	0	NEW BATTERY PURCHASE
02.11.2015		02.11.2015	100006032	1800000048	-1,214.33	0	Being the amt credit to n.k.p. for GJ22-3571
04.11.2015	4800001740	04.11.2015	100006118	1800000048	-140.18	0	Being the amt credit to n.k.p. for GJ22-6060
05.11.2015	OCT-15 - TDS	05.11.2015	1900000118	1800000048	-142,019.00	0	Being the amt for TDS Month Of Oct-2015
20.11.2015	6201004726	19.11.2015	5200075439	1800000032	-169,829.00	0	NEW TYRE PURCHASE
20.11.2015	6201004727	19.11.2015	5200075460	1800000032	-214,150.00	0	NEW TYRE PURCHASE
23.11.2015	6201004755	21.11.2015	5200075758	1800000032	-11,952.00	0	NEW BATTERY PURCHASE
30.11.2015	NKPL	30.11.2015	1900000119	1800000048	-6,202.00	0	being the amt credited for N.K.P.L to Tel Kapat
30.11.2015	6201004810	30.11.2015	1900000122	1800000048	-2,249,803.00	-45,915.00	Hire Charges Month of Nov-15
30.11.2015	Nov-15	30.11.2015	5200077394	1800000048	-3,354,837.99	0	Diesel Purchase Month Of Nov-2015
01.12.2015	REFV.1000000258	01.12.2015	1900000132	1800000048	-14,360.00	0	being the amt credit to tanker freight charges
01.12.2015	4800001782	20.11.2015	1900000134	1800000048	-52	0	being the amt credited to N.K.P.L debit to tel kap
03.12.2015	4800002066	03.12.2015	1900000135	1800000048	-133.35	0	being the amt credited to N.K.P.L debit to tel kap
05.12.2015	S.TAX NOV-15	05.12.2015	1900000130	1800000048	-16,990.00	0	Service tax month of Nov-2015
05.12.2015	TDS NOV-15	03.12.2015	1900000131	1800000048	-137,124.00	0	TDS Payment Month Of Nov 15
09.12.2015		03.12.2015	100007035	1800000048	1,300.00	0	being the amt for tel kapat recover- Manish m dove
11.12.2015	6201004889	09.12.2015	5200079257	1800000032	-11,132.00	0	NEW TYRE PURCHASE
21.12.2015	4800002143	21.12.2015	1900000136	1800000048	-50.60	0	being the amt credited to N.K.P.L debit to tel kap
23.12.2015	4800002145	23.12.2015	1900000137	1800000048	-80.18	0	being the amt credited to N.K.P.L debit to tel kap
30.12.2015	4800002150	30.12.2015	1900000138	1800000048	-779.26	0	being the amt credited to N.K.P.L debit to tel kap
31.12.2015	6201005099	31.12.2015	1900000140	1800000048	-2,249,803.00	-45,915.00	Hire Charges Month of Dec-15
31.12.2015	1600001558	31.12.2015	5200082911	1800000048	-3,657,527.54	0	Diesel purchase Month of Dec-15 - N.K.P.L
01.01.2016	1700004380	01.01.2016	1900000142	1800000048	-4,570.00	0	being the amt for material recv. to N.K.P.L
05.01.2016	SER.TAX DEC-15	05.01.2016	1700000432	1800000048	20,752.00	0	Being the amt for Service Tax Month Of Dec-15
05.01.2016	SER.TAX DEC-15	05.01.2016	1900000146	1800000048	-20,752.00	0	Being the amt for Service Tax Month Of Dec-15
10.01.2016	4800002510	08.01.2016	1900000148	1800000048	-214.2	0	being the amt for tel kapat GJ22-3568
10.01.2016	4800002500	06.01.2016	1900000149	1800000048	-65.89	0	being the amt for tel kapat GJ22-3561
10.01.2016	4800002319	09.01.2016	1900000154	1800000048	-1,087.00	0	Being amt for Tel kapat-Reliance retail (GJ22-5956
12.01.2016	5000035905	07.10.2015	1900000150	1800000048	-600	0	being the amt for fee ADT



12.01.2016	1500006060	09.11.2015	19C0000151	1800000048	-500	0	being the amt fee form AOC-4 for FY E on 31/3/15
12.01.2016	1500006442	18.12.2015	19C0000152	1800000048	-600	0	being the amt fee form No.MGT-7
30.01.2016	4800002373	28.01.2016	19C0000162	1800000048	-4,115.00	0	being the amt for Tel Kapat-Future Retail GTS-5838
31.01.2016	6201005381	31.01.2016	19C0000161	1800000048	42,249,803.00	-45,915.00	Hire Charges Month of Jan-15
31.01.2016	1700004811	31.01.2016	19C0000163	1800000048	-5,926.00	0	Material recv. to NKPL for Jan-16
31.01.2016	1600001735	31.01.2016	52C00087880	1800000048	-3,034,693.98	0	Diesel purchase Month of Jan-15 - N.K.P.L
01.02.2016	1800000024	30.01.2016	19C0000166	1800000048	-2,029,698.00	0	Being amt for Vehicle insura. Charges 15-16 16-17
10.02.2016	4800002497	10.02.2016	19C0000174	1800000048	-968	0	being the amt for tel kapat Party-Relaince Retail
12.02.2016	4800002500	12.02.2016	19C0000175	1800000048	-1,535.00	0	being the amt for tel kapat Party-Relaince Retail
12.02.2016	4800002501	12.02.2016	19C0000176	1800000048	-1,400.00	0	being the amt for tel kapat Party-Aadhaar Wholesale
15.02.2016	4800002508	15.02.2016	19C0000177	1800000048	-6,376.00	0	being the amt for tel kapat Party-Shri Narmarayan
17.02.2016	4800002514	17.02.2016	19C0000178	1800000048	-349	0	being the amt for tel kapat Party-Aadhaar Wholesale
26.02.2016	4800002536	26.02.2016	19C0000179	1800000048	-354.11	0	being the amt for tel kapat Party-Relaince Retail
27.02.2016	G.A.R.7	07.10.2015	19C0000169	1800000048	-500	0	Fee for from MGT-14
29.02.2016	6201005587	29.02.2016	19C0000171	1800000048	-2,225,852.00	-45,426.00	Hire Charges Month of Feb-16
29.02.2016	100111823	29.02.2016	52C00092550	1800000048	-4,018,012.01	0	being the amt for Diesel Purchase Month of Feb-16
01.03.2016	JAN-FEB-15	01.03.2016	17C00000588	1800000048	124,378.00	0	Other transporter F.O.R. Delivery freight charges
01.03.2016	OCT-DEC-15	01.03.2016	17C00000587	1800000048	291,883.00	0	Other transporter F.O.R. Delivery freight charges
01.03.2016	Sep-15	01.03.2016	17C00000586	1800000048	165,254.00	0	Other transporter F.O.R. Delivery freight charges
05.03.2016		29.02.2016	19C0000183	1800000048	-1,228,299.00	0	TDS REC AS PER 26AS
05.03.2016	SER TAX-FEB-16	05.03.2016	19C0000185	1800000048	-17,006.00	0	Being the amt fee Service Tax Month of Feb-16
07.03.2016	62C1005622	05.03.2016	52C00092947	1800000048	-22,490.00	0	New Tyre Purchase
17.03.2016	62C1005532	20.02.2016	52C00094573	1800000048	-18,114.00	0	New Battery Purchase
18.03.2016	62C1005716	17.03.2016	52C00094730	1800000048	-50,008.00	0	New Battery Purchase
29.03.2016	RTO EXP.7938	22.03.2016	17C00000600	1800000048	4,000.00	0	Being the amt for RTO Exp. GJ32-7938
29.03.2016		29.03.2016	17C00000508	1800000048	19,783.00	0	Being the amt for Other Transport Freight Charges
29.03.2016		29.03.2016	17C00000511	1800000048	57,050.00	0	Being the amt for Reject Return and Party Deduc
30.03.2016		30.03.2016	17C00000512	1800000048	22,000.00	0	Being the amt for Reject Return Freight charges
30.03.2016	4800002378	30.01.2016	17C00000514	1800000048	1,320.00	0	Being the amt for Freight Income GJ22-3551
30.03.2016	170000333	23.04.2015	17C00000515	1800000048	15,000.00	0	Being the amt for Reject Return Freight charges
30.03.2016		07.12.2015	19C0000195	1800000048	-3,000.00	0	Being the amt for MCA Fee
30.03.2016	480002151	31.12.2015	19C0000196	1800000048	-271.91	0	Being the amt for Tel Kapat GJ22-3568
30.03.2016	170005170	29.02.2016	19C0000197	1800000048	-1,518.00	0	Being the amt for Chindri - 50Kg (COTTEN WEST)
30.03.2016	4800000264	26.05.2015	19C0000198	1800000048	-1,169.44	0	Being the amt for Tel Kapat GJ22-6472
30.03.2016	4800000265	26.05.2015	19C0000199	1800000048	-1,158.15	0	Being the amt for Tel Kapat GJ22-3559
30.03.2016	4800000431	25.06.2015	19C0000200	1800000048	-70.35	0	Being the amt for Tel Kapat GJ01DX-8204
30.03.2016	4800000507	01.07.2015	19C0000201	1800000048	-1,130.38	0	Being the amt for Tel Kapat GJ22-3568
30.03.2016	4800000557	23.07.2015	19C0000202	1800000048	-378.89	0	Being the amt for Tel Kapat GJ22-5271
30.03.2016	4800000967	13.08.2015	19C0000203	1800000048	-2,207.00	0	Being the amt for Tel Kapat GJ22-6789
30.03.2016	4800001267	04.09.2015	19C0000204	1800000048	-1,147.13	0	Being the amt for Tel Kapat GJ22-6789
30.03.2016	4800001740	03.11.2015	19C0000205	1800000048	-140.18	0	Being the amt for Tel Kapat GJ22-6060
30.03.2016	S.TAX, SEP-15	06.10.2015	19C0000206	1800000048	-13,396.00	0	Being the amt for Service tax month of Sep 15
30.03.2016	S.TAX, OCT-15	05.11.2015	19C0000207	1800000048	-14,409.00	0	Being the amt for Service tax month of Oct-15
31.03.2016		31.03.2016	100021822	1800000032	-13,970,451.35	0	BALANCE TRANSFER FROM
31.03.2016		31.03.2016	100021835	1800000032	-37,880.20	0	BALANCE TRANSFER FROM 1800000048
31.03.2016		31.03.2016	100021348	1800000032	23,486,210.50	0	being the amt for A/c transfer
31.03.2016		31.05.2016	100021349	1800000032	-23,486,210.50	0	being the amt for A/c transfer
31.03.2016		31.03.2016	100021348	1800000032	34,535,412.00	0	being the amt for A/c transfer
31.03.2016		31.03.2016	100021349	1800000032	-34,535,412.00	0	being the amt for A/c transfer
31.03.2016		31.03.2016	100021822	1800000032	2,133,404.95	0	Balance Transfer
31.03.2016		31.03.2016	100021822	1800000032	-739,461.15	0	Balance Transfer
31.03.2016		31.03.2016	100021822	1800000032	11,202,455.70	0	Balance Transfer
31.03.2016		31.03.2016	100021822	1800000032	10,922,501.00	0	Balance Transfer
31.03.2016	6201005822	31.03.2016	52C00096603	1800000032	-32,690.00	0	new tyre purchase
31.03.2016		31.03.2016	19C0000220	1800000048	-835,010.00	0	TDS REC AS PFR 26AS
31.03.2016		31.03.2016	100021348	1800000048	-58,965,122.75	0	being the amt for A/c transfer
31.03.2016		31.03.2016	100021349	1800000048	58,965,122.75	0	being the amt for A/c transfer
31.03.2016		31.03.2016	100021348	1800000048	40,543,500.25	0	being the amt for A/c transfer
31.03.2016		31.03.2016	100021349	1800000048	-40,543,500.25	0	being the amt for A/c transfer
31.03.2016		31.03.2016	100021822	1800000048	-1,034,915.00	0	Balance Transfer
31.03.2016		31.03.2016	100021822	1800000048	-229,268.00	0	Balance Transfer
31.03.2016		31.03.2016	100021822	1800000048	86,256.51	0	Balance Transfer
31.03.2016		31.03.2016	100021822	1800000048	8,582,355.48	0	Balance Transfer
31.03.2016		31.03.2016	100021822	1800000048	18,255,628.00	0	Balance Transfer
31.03.2016		31.03.2016	100021822	1800000048	154,378.00	0	Balance Transfer
31.03.2016		31.03.2016	100021822	1800000048	30,152,204.18	0	Balance Transfer
31.03.2016		31.03.2016	17C00000624	1800000048	2,976.00	0	Being the amt for Other Transport F.O.R freight



31.03.2016	Mar-16	31.03.2016	1700000525	1800000048	325,271.00		0	Being amt for Other Transporter freight: Diff Mar-16
31.03.2016		31.03.2016	1700000626	1800000048	6,000.00		0	Being amt credit for Tanker Halting charges
31.03.2016	150005851	19.10.2015	1900000209	1800000048	-2,346.00		0	Being the amt for Service Tax Payment
31.03.2016	6201005823	31.03.2016	1900000710	1800000048	-2,222,020.00	-45,348.00	0	Hire Charges Month of Mar-16
31.03.2016	4800002845	31.03.2016	1900000211	1800000048	-70.4		0	Being amt for Tel kapat GJ22-1450, Reliance Retail
31.03.2016	1800000033	31.03.2016	1900000215	1800000048	-323,027.00		0	Being amt for Vehicle Insura. Charges 15-16 16-17
31.03.2016	170005586	29.03.2016	1900000216	1800000048	-5,184.00		0	Being the amt for Material Recv. by N.K.P.P.L
31.03.2016	RTO EXP. 2015-16	31.03.2016	1900000217	1800000048	-1,413,000.00		0	Being the amt for RTO Exp. 2015-16
31.03.2016	SALARY	31.03.2016	1900000218	1800000048	-3,530,223.00		0	Being amt for nkp staff salary apr-15 to mar-16
31.03.2016	160002058	31.03.2016	5200096596	1800000048	-4,690,170.75		0	Being amt Diesel Purchase Month of Mar-16
31.03.2016		31.03.2015	100021833	1800000048	-36,000.00		0	Being the amt entry for As per Reco.
31.03.2016		31.03.2015	100021833	1800000048	7,749.00		0	Being the amt entry for As per Reco.
31.03.2016		31.03.2015	160021833	1800000048	11,370.00		0	Being the amt entry for As per Reco.
31.03.2016		31.03.2015	100021833	1800000048	-8,438.00		0	Being the amt entry for As per Reco.
31.03.2016		31.03.2015	100021833	1800000048	-12,380.00		0	Being the amt entry for As per Reco.
31.03.2016		31.03.2015	100021833	1800000048	-781.2		0	Being the amt entry for As per Reco.
31.03.2016		31.03.2015	100021834	1800000048	630		0	Being the amt entry for As per Reco.
31.03.2016		31.03.2016	100021839	1800000048	37,880.20		0	BALANCE TRANSFER TO 1800000032
					-15,003,151.59			Closing balance on 31.03.2016



**N.K.Oil Mills Pvt Ltd**

Account Statement Apr-2016 to Mar-2017

N.K.Proteins Pvt Ltd

Pstng Date	Reference	Doc. Date	DocumentNo	Account	Amt In loc.cur.	W/tax amt
15.04.2016	6991016616	15.04.2016	90000229	11001	-15,003,151.55	0
15.04.2016	6991016615	15.04.2016	90000228	11001	343,056.00	0
15.04.2016	6991016618	15.04.2016	90000231	11012	1,625,046.00	0
15.04.2016	6991016617	15.04.2016	90000230	11012	152,571.00	0
30.04.2016	6991016829	30.04.2016	90000448	11001	540,995.00	0
30.04.2016	6991016830	30.04.2016	90000449	11001	3,245,775.00	0
30.04.2016	6991016831	30.04.2016	90000450	11001	827,771.00	0
30.04.2016	6991016832	30.04.2016	90000451	11001	72,745.00	0
30.04.2016	6991016834	30.04.2016	90000453	11012	575,586.00	0
30.04.2016	6991016833	30.04.2016	90000452	11012	173,710.00	0
04.05.2016	NKPL	04.05.2016	1400001763	11000PVT	928,641.00	0
10.05.2016	NKPL	10.05.2016	1400001762	11000PVT	-200,000.00	0
15.05.2016	6991016976	15.05.2016	90000599	11001	-500,000.00	0
15.05.2016	6991016977	15.05.2016	90000600	11001	1,781,708.00	0
15.05.2016	6991016978	15.05.2016	90000601	11001	97,590.00	0
15.05.2016	6991016979	15.05.2016	90000602	11012	226,298.00	0
15.05.2016	6991016980	15.05.2016	90000603	11012	566,714.00	0
27.05.2016		25.05.2016	1400002388	11000PVT	24,478.00	0
31.05.2016	6991017242	31.05.2016	90000870	11001	-500,000.00	0
31.05.2016	6991017243	31.05.2016	90000871	11001	2,834,811.00	0
31.05.2016	6991017244	31.05.2016	90000872	11001	205,574.00	0
31.05.2016	6991017272	31.05.2016	90000901	11001	552,603.00	0
31.05.2016	6991017273	31.05.2016	90000902	11001	258,871.00	0
31.05.2016	6991017274	31.05.2016	90000903	11001	91,729.00	0
31.05.2016	6991017246	31.05.2016	90000874	11012	3,939.00	0
31.05.2016	6991017245	31.05.2016	90000873	11012	39,663.00	0
01.06.2016		01.06.2016	1400002691	11000PVT	457,044.00	0
02.06.2016		02.06.2016	1400003560	11000PVT	-1,000,000.00	0
11.06.2016	6991017788	11.06.2016	90001443	11001	-200,000.00	0
11.06.2016	6991017789	11.06.2016	90001444	11001	-836,243.00	0
11.06.2016	6991017790	11.06.2016	90001445	11001	-3,447,018.00	0
11.06.2016	6991017791	11.06.2016	90001446	11001	-100,853.00	0
11.06.2016	6991017792	11.06.2016	90001447	11001	-514,862.00	0
11.06.2016	6991017788	11.06.2016	90001438	11001	-87,712.00	0
11.06.2016	6991017789	11.06.2016	90001439	11001	836,243.00	0
11.06.2016	6991017790	11.06.2016	90001440	11001	3,447,018.00	0
11.06.2016	6991017791	11.06.2016	90001441	11001	100,853.00	0
11.06.2016	6991017792	11.06.2016	90001442	11001	514,862.00	0
15.06.2016	6991017492	15.06.2016	90001128	11001	87,712.00	0
15.06.2016	6991017493	15.06.2016	90001129	11001	1,667,717.00	0
15.06.2016	6991017494	15.06.2016	90001130	11001	403,551.00	0
15.06.2016	6991017496	15.06.2016	90001132	11001	162,497.00	0
15.06.2016	6991017438	15.06.2016	90001069	11001	28,719.00	0
15.06.2016	6991017439	15.06.2016	90001070	11001	1,881,368.00	0
15.06.2016	6991017440	15.06.2016	90001071	11001	403,551.00	0
15.06.2016	6991017438	15.06.2016	90001125	11001	162,497.00	0
15.06.2016	6991017439	15.06.2016	90001126	11001	-1,881,368.00	0
15.06.2016	6991017440	15.06.2016	90001127	11001	-403,551.00	0
15.06.2016		15.06.2016	100003062	11001	-162,497.00	0
15.06.2016		15.06.2016	100003062	11001	2,447,416.00	0
15.06.2016	6991017441	15.06.2016	90001072	11012	-2,447,416.00	0
15.06.2016	6991017443	15.06.2016	90001074	11012	215,783.00	0
15.06.2016	6991017442	15.06.2016	90001073	11012	48,847.00	0
21.06.2016		21.06.2016	1400003561	11000PVT	12,438.00	0
30.06.2016	6991017794	30.06.2016	90001449	11001	-1,000,000.00	0
					3,447,018.00	0

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20.09.2016	6991019150	20.09.2016	90002837	11001	528,300.00	0
20.09.2016	6991019152	20.09.2016	90002839	11012	128,979.00	0
28.09.2016	6991019303	28.09.2016	90002998	11001	362,552.00	0
28.09.2016	6991019304	28.09.2016	90002999	11001	54,223.00	0
28.09.2016	6991019305	28.09.2016	90003000	11001	309,838.00	0
28.09.2016	6991019306	28.09.2016	90003001	11001	48,305.00	0
28.09.2016	6991019302	28.09.2016	90002997	11001	2,312,728.00	0
28.09.2016	6991019297	28.09.2016	90002987	11001	2,312,728.00	0
28.09.2016	6991019298	28.09.2016	90002988	11001	362,552.00	0
28.09.2016	6991019299	28.09.2016	90002989	11001	54,223.00	0
28.09.2016	6991019300	28.09.2016	90002990	11001	309,838.00	0
28.09.2016	6991019301	28.09.2016	90002991	11001	48,305.00	0
28.09.2016	6991019297	28.09.2016	90002992	11001	-2,312,728.00	0
28.09.2016	6991019298	28.09.2016	90002993	11001	-362,552.00	0
28.09.2016	6991019299	28.09.2016	90002994	11001	-54,223.00	0
28.09.2016	6991019300	28.09.2016	90002995	11001	-309,838.00	0
28.09.2016	6991019301	28.09.2016	90002996	11001	-48,305.00	0
28.09.2016		28.09.2016	100007298	11001	3,087,646.00	0
28.09.2016		28.09.2016	100007298	11001	-3,087,646.00	0
29.09.2016		29.09.2016	1400007867	11000PVT	-1,000,000.00	0
30.09.2016	6991019426	30.09.2016	90003122	11001	119,839.00	0
30.09.2016	6991019420	30.09.2016	90003116	11001	211,875.00	0
30.09.2016	6991019421	30.09.2016	90003117	11001	1,612,428.00	0
30.09.2016	6991019422	30.09.2016	90003118	11001	55,699.00	0
30.09.2016	6991019427	30.09.2016	90003123	11001	11,751.00	0
03.10.2016		03.10.2016	1400009721	11000PVT	-300,000.00	0
03.10.2016		03.10.2016	1400008554	11000PVT	-500,000.00	0
03.10.2016		03.10.2016	1400009666	11000PVT	-200,000.00	0
03.10.2016		03.10.2016	1600000073	11000PVT	200,000.00	0
07.10.2016		07.10.2016	1400008555	11000PVT	-500,000.00	0
10.10.2016	6991019539	10.10.2016	90003239	11001	2,125,794.00	0
10.10.2016	6991019540	10.10.2016	90003240	11001	336,072.00	0
10.10.2016	6991019541	10.10.2016	90003241	11001	147,989.00	0
12.10.2016		12.10.2016	1400008556	11000PVT	-1,000,000.00	0
20.10.2016		20.10.2016	1400009324	11000PVT	-1,200,000.00	0
20.10.2016	6991019727	20.10.2016	90003430	11001	2,517,358.00	0
20.10.2016	6991019728	20.10.2016	90003431	11001	433,731.00	0
20.10.2016	6991019729	20.10.2016	90003432	11001	102,068.00	0
20.10.2016	6991019730	20.10.2016	90003433	11012	74,042.00	0
20.10.2016	6991019731	20.10.2016	90003434	11012	15,342.00	0
26.10.2016		26.10.2016	1400009426	11000PVT	-500,000.00	0
28.10.2016	6991019902	28.10.2016	90003611	11001	69,209.00	0
28.10.2016	6991019901	28.10.2016	90003610	11001	483,217.00	0
28.10.2016	6991019893	28.10.2016	90003602	11001	140,307.00	0
28.10.2016	6991019892	28.10.2016	90003601	11001	286,796.00	0
28.10.2016	6991019891	28.10.2016	90003600	11001	2,309,340.00	0
28.10.2016	6991019894	28.10.2016	90003603	11012	89,885.00	0
31.10.2016	6991019992	31.10.2016	90003702	11001	55,100.00	0
31.10.2016	6991019993	31.10.2016	90003703	11001	178,172.00	0
31.10.2016	6991020016	31.10.2016	90003728	11001	31,523.00	0
31.10.2016	6991020017	31.10.2016	90003729	11001	4,980.00	0
31.10.2016	6991019991	31.10.2016	90003701	11001	1,191,599.00	0
03.11.2016		03.11.2016	1400010466	11000PVT	-300,000.00	0
05.11.2016		05.11.2016	1400010809	11000PVT	-500,000.00	0
14.11.2016		14.11.2016	1400010810	11000PVT	-500,000.00	0
15.11.2016	6991020187	15.11.2016	90003902	11001	1,405,118.00	0
15.11.2016	6991020188	15.11.2016	90003903	11001	197,230.00	0
15.11.2016	6991020189	15.11.2016	90003904	11001	122,708.00	0
15.11.2016	6991020190	15.11.2016	90003905	11012	223,157.00	0
15.11.2016	6991020191	15.11.2016	90003906	11012	34,103.00	0
15.11.2016	6991020192	15.11.2016	90003907	11012	54,546.00	0
22.11.2016		22.11.2016	1400010811	11000PVT	-500,000.00	0



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26.11.2016	6991020334	26.11.2016	90004059	I1001	310,566.00	0
26.11.2016	6991020335	26.11.2016	90004060	I1001	26,594.00	0
26.11.2016	6991020330	26.11.2016	90004055	I1001	97,493.00	0
26.11.2016	6991020329	26.11.2016	90004054	I1001	329,617.00	0
26.11.2016	6991020328	26.11.2016	90004053	I1001	2,627,003.00	0
26.11.2016	6991020331	26.11.2016	90004056	I1012	652,761.00	0
26.11.2016	6991020332	26.11.2016	90004057	I1012	147,816.00	0
26.11.2016	6991020333	26.11.2016	90004058	I1012	64,636.00	0
29.11.2016		29.11.2016	1400010812	I1000PVT	-300,000.00	0
30.11.2016		30.11.2016	1400010850	I1000PVT	-500,000.00	0
30.11.2016	6991020480	30.11.2016	90004214	I1001	8,224.00	0
30.11.2016	6991020485	30.11.2016	90004220	I1001	1,191,771.00	0
30.11.2016	6991020486	30.11.2016	90004221	I1001	97,253.00	0
30.11.2016	6991020487	30.11.2016	90004222	I1001	117,054.00	0
30.11.2016	6991020481	30.11.2016	90004215	I1001	266,610.00	0
30.11.2016	6991020488	30.11.2016	90004223	I1012	368,313.00	0
05.12.2016		05.12.2016	1400012058	I1000PVT	-700,000.00	0
07.12.2016		07.12.2016	1400012060	I1000PVT	-500,000.00	0
10.12.2016	6991020608	10.12.2016	90004346	I1001	373,899.00	0
10.12.2016	6991020607	10.12.2016	90004345	I1001	162,612.00	0
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10.12.2016	6991020609	10.12.2016	90004347	I1012	480,247.00	0
10.12.2016	6991020610	10.12.2016	90004348	I1012	79,861.00	0
13.12.2016		13.12.2016	1400012061	I1000PVT	-500,000.00	0
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20.12.2016	6991020757	20.12.2016	90004499	I1001	440,027.00	0
20.12.2016	6991020758	20.12.2016	90004500	I1001	1,942,401.00	0
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20.12.2016	6991020760	20.12.2016	90004502	I1012	169,234.00	0
20.12.2016	6991020761	20.12.2016	90004503	I1012	18,032.00	0
27.12.2016		27.12.2016	1400012225	I1000PVT	-500,000.00	0
29.12.2016		29.12.2016	1400012226	I1000PVT	-500,000.00	0
29.12.2016	6991020926	29.12.2016	90004674	I1001	81,498.00	0
29.12.2016	6991020925	29.12.2016	90004673	I1001	101,237.00	0
29.12.2016	6991020924	29.12.2016	90004672	I1001	1,746,695.00	0
29.12.2016	6991020910	29.12.2016	90004657	I1001	700,655.00	0
29.12.2016	6991020911	29.12.2016	90004658	I1001	67,521.00	0
29.12.2016	6991020927	29.12.2016	90004675	I1012	347,578.00	0
29.12.2016	6991020928	29.12.2016	90004676	I1012	21,165.00	0
29.12.2016	6991020929	29.12.2016	90004677	I1012	42,052.00	0
31.12.2016	NKPL 31.12.16	31.12.2016	1400012298	I1000PVT	-500,000.00	0
31.12.2016	6991021023	31.12.2016	90004772	I1001	890,720.00	0
31.12.2016	6991021033	31.12.2016	90004782	I1001	11,781.00	0
31.12.2016	6991021032	31.12.2016	90004781	I1001	142,990.00	0
31.12.2016	6991021024	31.12.2016	90004773	I1001	30,892.00	0
31.12.2016	6991021025	31.12.2016	90004774	I1001	110,352.00	0
31.12.2016	6991021026	31.12.2016	90004775	I1012	281,690.00	0
31.12.2016	6991021027	31.12.2016	90004776	I1012	400,190.00	0
01.01.2017	1000000398	31.12.2016	100011897	I1000PVT	-10,441.00	0
04.01.2017	NKPL-04.01.17	04.01.2017	1400013148	I1000PVT	-500,000.00	0
07.01.2017	NKPL-07.01.17	07.01.2017	1400013149	I1000PVT	-500,000.00	0
11.01.2017	6991021193	11.01.2017	90004947	I1001	324,915.00	0
11.01.2017	6991021192	11.01.2017	90004946	I1001	69,888.00	0
11.01.2017	6991021191	11.01.2017	90004945	I1001	2,136,954.00	0
11.01.2017	6991021194	11.01.2017	90004948	I1012	432,601.00	0
11.01.2017	6991021195	11.01.2017	90004949	I1012	118,137.00	0
11.01.2017	6991021196	11.01.2017	90004950	I1012	11,079.00	0
12.01.2017	NKPL-12.01.17	12.01.2017	1400013150	I1000PVT	-500,000.00	0
20.01.2017	NKPL-20.01.17	20.01.2017	1400013721	I1000PVT	-500,000.00	0
21.01.2017	6991021364	21.01.2017	90005124	I1001	513,369.00	0
21.01.2017	6991021363	21.01.2017	90005123	I1001	71,105.00	0
21.01.2017	6991021362	21.01.2017	90005122	I1001	1,984,787.00	0



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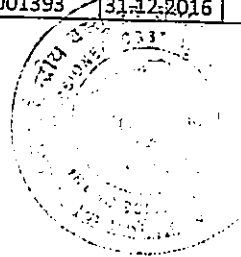
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25.01.2017	NKPL-25.01.17	25.01.2017	1400013722	I1000PVT	-500,000.00	0
30.01.2017	6991021518	30.01.2017	90005282	I1001	1,530,629.00	0
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30.01.2017	6991021525	30.01.2017	90005289	I1001	587,310.00	0
30.01.2017	6991021526	30.01.2017	90005290	I1001	60,221.00	0
30.01.2017	6991021522	30.01.2017	90005286	I1012	137,370.00	0
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30.01.2017	6991021521	30.01.2017	90005285	I1012	277,198.00	0
31.01.2017	NKPL-31.01.17	31.01.2017	1400013849	I1000PVT	-500,000.00	0
31.01.2017	6991021647	31.01.2017	90005414	I1001	439,388.00	0
31.01.2017	6991021648	31.01.2017	90005415	I1001	61,807.00	0
31.01.2017	6991021649	31.01.2017	90005416	I1001	14,802.00	0
31.01.2017	6991021650	31.01.2017	90005417	I1001	178,579.00	0
31.01.2017	6991021651	31.01.2017	90005418	I1001	7,500.00	0
31.01.2017	6991021652	31.01.2017	90005419	I1012	157,089.00	0
02.02.2017		02.02.2017	1400015204	I1000PVT	-200,000.00	0
04.02.2017	NKPL-04.02.17	04.02.2017	1400014317	I1000PVT	-500,000.00	0
06.02.2017	NKPL-06.02.17	06.02.2017	1400014318	I1000PVT	-500,000.00	0
10.02.2017	6991021798	10.02.2017	90005567	I1001	2,117,257.00	0
10.02.2017	6991021799	10.02.2017	90005568	I1001	611,037.00	0
10.02.2017	6991021800	10.02.2017	90005569	I1001	164,431.00	0
10.02.2017	6991021802	10.02.2017	90005571	I1012	130,543.00	0
10.02.2017	6991021801	10.02.2017	90005570	I1012	407,669.00	0
20.02.2017	6991021954	20.02.2017	90005728	I1001	370,351.00	0
20.02.2017	6991021953	20.02.2017	90005727	I1001	2,023,356.00	0
20.02.2017	6991021952	20.02.2017	90005726	I1001	78,208.00	0
20.02.2017	6991021955	20.02.2017	90005729	I1012	159,315.00	0
20.02.2017	6991021956	20.02.2017	90005730	I1012	14,539.00	0
27.02.2017	6991022119	27.02.2017	90005897	I1001	509,097.00	0
27.02.2017	6991022118	27.02.2017	90005896	I1001	99,997.00	0
27.02.2017	6991022113	27.02.2017	90005889	I1001	56,930.00	0
27.02.2017	6991022112	27.02.2017	90005888	I1001	1,899,078.00	0
27.02.2017	6991022111	27.02.2017	90005887	I1001	484,705.00	0
27.02.2017	6991022116	27.02.2017	90005892	I1001	99,997.00	0
27.02.2017	6991022117	27.02.2017	90005893	I1001	514,297.00	0
27.02.2017	6991022116	27.02.2017	90005894	I1001	-99,997.00	0
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27.02.2017		27.02.2017	100014559	I1001	614,294.00	0
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27.02.2017	6991022114	27.02.2017	90005890	I1012	58,524.00	0
27.02.2017	6991022115	27.02.2017	90005891	I1012	34,244.00	0
8.02.2017	6991022213	28.02.2017	90005995	I1001	34,374.00	0
8.02.2017	6991022202	28.02.2017	90005983	I1001	37,322.00	0
8.02.2017	6991022201	28.02.2017	90005982	I1001	86,945.00	0
8.02.2017	6991022200	28.02.2017	90005981	I1001	399,583.00	0
8.02.2017	6991022212	28.02.2017	90005994	I1001	155,114.00	0
8.02.2017	6991022203	28.02.2017	90005984	I1012	7,914.00	0
8.02.2017	6991022204	28.02.2017	90005985	I1012	79,023.00	0
3.03.2017	NKPL-03.03.17	02.03.2017	1400016800	I1000PVT	-200,000.00	0
03.03.2017	6991022338	10.03.2017	90006123	I1001	133,596.00	0
03.03.2017	6991022337	10.03.2017	90006122	I1001	280,402.00	0
03.03.2017	6991022336	10.03.2017	90006121	I1001	2,353,230.00	0
03.03.2017	6991022339	10.03.2017	90006124	I1012	302,981.00	0
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4.03.2017	NKPL 14.3.17	14.03.2017	1400015978	I1000PVT	-500,000.00	0
03.03.2017	6991022526	20.03.2017	90006315	I1001	62,481.00	0
03.03.2017	6991022525	20.03.2017	90006314	I1001	2,567,250.00	0
03.03.2017	6991022524	20.03.2017	90006313	I1001	566,393.00	0

20.03.2017	6991022527	20.03.2017	90006316	11012	815,310.00	0
20.03.2017	6991022528	20.03.2017	90006317	11012	249,996.00	0
20.03.2017	6991022529	20.03.2017	90006318	11012	27,076.00	0
22.03.2017	NKPL 22.03.17	22.03.2017	1400016369	11000PVT	-500,000.00	0
27.03.2017	6991022668	27.03.2017	90006464	11001	1,933,478.00	0
27.03.2017	6991022669	27.03.2017	90006465	11001	702,001.00	0
27.03.2017	6991022670	27.03.2017	90006466	11001	39,951.00	0
27.03.2017	6991022671	27.03.2017	90006467	11001	81,344.00	0
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27.03.2017	6991022673	27.03.2017	90006469	11012	78,422.00	0
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31.03.2017	6991022854	31.03.2017	90006656	11001	268,172.00	0
31.03.2017	6991022855	31.03.2017	90006657	11001	81,996.00	0
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30.04.2016	4800000135	09.04.2016	1900000006	1800000048	-67.73	0
30.04.2016	4800000136	09.04.2016	1900000007	1800000048	-1,176.00	0
30.04.2016	4800000137	12.04.2016	1900000008	1800000048	-135.97	0
30.04.2016	4800000174	25.04.2016	1900000009	1800000048	-1,751.40	0
30.04.2016	4800000175	25.04.2016	1900000010	1800000048	-1,223.78	0
30.04.2016	1700000344	27.04.2016	1900000011	1800000048	-1,372.00	0
30.04.2016	1600000164	30.04.2016	5200101602	1800000048	-4,318,268.46	0
30.04.2016	Apr-16	30.04.2016	1700000039	1800000048	249,156.00	0
16.05.2016	6201006275	14.05.2016	5200103766	1800000032	-21,531.00	0
25.05.2016	01 TO 03	25.05.2016	1700000083	1800000048	368,328.00	0
31.05.2016	May-16	31.05.2016	1700000111	1800000048	60,693.00	0
31.05.2016	May-16	31.05.2016	1700000112	1800000048	233,620.00	0
31.05.2016		31.05.2016	1700000116	1800000048	9,180.00	0
31.05.2016		31.05.2016	1700000117	1800000048	5,921.00	0
31.05.2016		31.05.2016	1700000118	1800000048	3,465.00	0
31.05.2016	6201006381	31.05.2016	1900000020	1800000048	-2,222,020.00	-45,348.00
31.05.2016	1700000858	28.05.2016	1900000025	1800000048	-103	0
31.05.2016	4800000218	03.05.2016	1900000026	1800000048	-366	0
31.05.2016	4800000254	17.05.2016	1900000027	1800000048	-4,394.40	0
31.05.2016	4800000280	24.05.2016	1900000028	1800000048	-885.15	0
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31.05.2016	1600000316	31.05.2016	5200106311	1800000048	-3,852,125.53	0
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07.06.2016		21.06.2016	1700000141	1800000048	3,500.00	0
30.06.2016	6201006572	25.06.2016	5200111487	1800000032	-11,787.00	0
30.06.2016	6201006608	30.06.2016	1900000033	1800000048	-2,222,020.00	-45,348.00
30.06.2016	1700001397	30.06.2016	1900000035	1800000048	-6,418.00	0
30.06.2016	4800000572	06.06.2016	1900000039	1800000048	-1,194.38	0
30.06.2016	4800000575	07.06.2016	1900000040	1800000048	-71.4	0
30.06.2016	4800000576	07.06.2016	1900000041	1800000048	-424.36	0
30.06.2016	4800000604	14.06.2016	1900000042	1800000048	-2,392.95	0
30.06.2016	4800000613	17.06.2016	1900000043	1800000048	-428.1	0
30.06.2016	4800000614	17.06.2016	1900000044	1800000048	-856.8	0
30.06.2016	4800000640	27.06.2016	1900000045	1800000048	-3,766.00	0
30.06.2016	1600000490	30.06.2016	5200111594	1800000048	-5,045,239.08	0
30.06.2016	Jun-16	30.06.2016	1700000156	1800000048	236,325.00	0
14.07.2016	6201006723	13.07.2016	5200113553	1800000032	-2,961.00	0
31.07.2016	100033224	14.07.2016	1700000237	1800000048	18,000.00	0
31.07.2016	100034798	20.07.2016	1700000236	1800000048	4,500.00	0
31.07.2016		31.07.2016	1700000224	1800000048	8,107.00	0
31.07.2016		31.07.2016	1700000227	1800000048	215,920.00	0
31.07.2016		31.07.2016	1700000230	1800000048	5,500.00	0



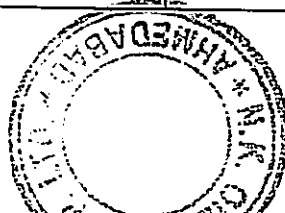
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31.07.2016		31.07.2016	1700000233	1800000048	2,697.00	0
31.07.2016	6201006880	30.07.2016	1900000050	1800000048	-2,222,020.00	-45,348.00
31.07.2016	4800000832	04.07.2016	1900000056	1800000048	-4,988.00	0
31.07.2016	4800000866	04.07.2016	1900000057	1800000048	-1,318.00	0
31.07.2016	1600000647	31.07.2016	5200116019	1800000048	-4,387,517.05	0
29.08.2016	6201007100	26.08.2016	5200119388	1800000032	-28,357.00	0
30.08.2016	MAY-JUN-16	30.08.2016	1700000269	1800000048	199,211.00	0
31.08.2016	INSURANCE CLAIM	31.08.2016	1700000275	1800000048	1,406,029.00	0
31.08.2016	6201007124	31.08.2016	1900000061	1800000048	-2,222,020.00	-45,348.00
31.08.2016	4800001064	26.08.2016	1900000062	1800000048	-1,317.23	0
31.08.2016	4800001053	22.08.2016	1900000063	1800000048	-79.8	0
31.08.2016	4800000990	02.08.2016	1900000064	1800000048	-1,326.68	0
31.08.2016	4800001065	26.08.2016	1900000065	1800000048	-317.94	0
31.08.2016	1700002426	29.08.2016	1900000066	1800000048	-1,237.00	0
31.08.2016	1600000814	31.08.2016	5200119868	1800000048	-5,098,303.66	0
31.08.2016	Aug-16	31.08.2016	1700000274	1800000048	209,660.00	0
31.08.2016	Aug-16	31.08.2016	1700000272	1800000048	2,026.00	0
08.09.2016	6201007173	05.09.2016	5200120706	1800000032	-22,694.00	0
29.09.2016	4800001137	16.09.2016	1900000076	1800000048	-8,089.00	0
29.09.2016	4800001138	16.09.2016	1900000077	1800000048	-6,332.00	0
29.09.2016	4800001139	16.09.2016	1900000078	1800000048	-77.39	0
29.09.2016	4800001160	23.09.2016	1900000079	1800000048	-413.44	0
29.09.2016	1800000021	30.09.2016	1900000082	1800000048	-1,389,600.00	0
29.09.2016	6201007365	30.09.2016	1900000083	1800000048	-2,539,540.00	-51,828.00
30.09.2016	1700002972	29.09.2016	1900000084	1800000048	-4,764.00	0
30.09.2016	1700002973	29.09.2016	1900000085	1800000048	-1,063.00	0
30.09.2016	1600000911	30.09.2016	5200123697	1800000048	-6,051,455.37	0
30.09.2016	Sep-16	30.09.2016	1700000351	1800000048	206,575.00	0
30.09.2016	1800000020	30.09.2016	1700000350	1800000048	2,692,354.00	0
30.09.2016	1800000020	30.09.2016	1900000081	1800000048	-2,692,354.00	0
01.10.2016	1800000022	30.09.2016	1900000089	1800000048	-2,569,743.00	0
02.10.2016	INSURANCE	02.10.2016	1700000379	1800000048	32,626.00	0
05.10.2016	JULY - SEP-16	30.09.2016	1700000376	1800000048	377,184.00	0
26.10.2016	Oct-16	26.10.2016	1700000415	1800000048	293,879.00	0
28.10.2016	Oct-16	28.10.2016	1700000417	1800000048	15,135.00	0
28.10.2016	Oct-16	28.10.2016	1700000416	1800000048	39,996.00	0
29.10.2016	4800001423	06.10.2016	1900000102	1800000048	-850	0
29.10.2016	4800001430	10.10.2016	1900000103	1800000048	-5,128.00	0
29.10.2016	1700003448	28.10.2016	1900000104	1800000048	-726	0
29.10.2016	6201007662	29.10.2016	1900000105	1800000048	-3,104,020.00	-63,348.00
29.10.2016	Oct-16	29.10.2016	1700000420	1800000048	207,890.00	0
31.10.2016	1600001105	30.10.2016	5200127945	1800000048	-5,558,036.73	0
18.11.2016	6201007796	16.11.2016	5200130027	1800000032	-33,434.00	0
18.11.2016	1700003699	17.11.2016	1900000117	1800000048	-5,416.00	0
29.11.2016	4800001551	12.11.2016	1900000118	1800000048	-78.23	0
30.11.2016	4800001552	12.11.2016	1900000119	1800000048	-2,872.80	0
30.11.2016	4800001532	07.11.2016	1900000120	1800000048	-1,273.65	0
30.11.2016	4800001603	24.11.2016	1900000121	1800000048	-1,266.00	0
30.11.2016	4800001589	21.11.2016	1900000122	1800000048	-1,220.56	0
30.11.2016	4800001548	08.11.2016	1900000123	1800000048	-81.21	0
30.11.2016	4800001526	02.11.2016	1900000124	1800000048	-1,672.65	0
30.11.2016	6201007897	30.11.2016	1900000116	1800000048	-3,104,020.00	-63,348.00
30.11.2016	1600001202	30.11.2016	5200132053	1800000048	-3,947,058.72	0
30.11.2016	Nov-16	30.11.2016	1700000484	1800000048	261,700.00	0
30.11.2016	Nov-16	30.11.2016	1700000485	1800000048	261,700.00	0
30.11.2016	Nov-16	30.11.2016	1900000126	1800000048	-261,700.00	0
12.12.2016	6201007947	08.12.2016	5200133701	1800000032	-515,794.00	0
14.12.2016	6201007959	11.12.2016	5200134106	1800000032	-49,858.00	0
28.12.2016	NOV-DEC-16	28.12.2016	1700000547	1800000048	361,849.00	0
31.12.2016	NOV-DEC-16	31.12.2016	1700000563	1800000048	19,230.00	0
31.12.2016	6201008120	31.12.2016	1900000139	1800000048	-3,104,020.00	-63,348.00
31.12.2016	1600001393	31.12.2016	1900000140	1800000048	-5,170,792.26	0



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31.12.2016	1700004229	27.12.2016	1900000141	1800000048	-6,065.00	0
31.12.2016	4800001843	27.12.2016	1900000142	1800000048	-393.65	0
31.12.2016	4800001832	22.12.2016	1900000143	1800000048	-1,630.65	0
31.12.2016	Dec-16	31.12.2016	1700000558	1800000048	271,963.00	0
31.12.2016	Dec-16	31.12.2016	1700000565	1800000048	144,500.00	0
31.12.2016		07.12.2016	1700000559	1800000048	3,000.00	0
31.12.2016		16.12.2016	1700000560	1800000048	5,500.00	0
31.12.2016		29.12.2016	1700000561	1800000048	26,000.00	0
07.01.2017	480001963	05.01.2017	100012083	1800000048	1,756.00	0
13.01.2017	6201008179	07.01.2017	5200138790	1800000032	-19,528.00	0
17.01.2017	100089585	02.01.2017	1700000607	1800000048	91,114.00	0
17.01.2017	1900004102	13.01.2017	1700000608	1800000048	16,039.00	0
25.01.2017	4800002007	20.01.2017	100012993	1800000048	-45,074.00	0
28.01.2017		28.01.2017	1700000623	1800000048	291,403.00	0
28.01.2017		28.01.2017	1700000624	1800000048	614,340.00	0
31.01.2017	480002010	23.01.2017	100013308	1800000048	-10,416.14	0
31.01.2017		31.01.2017	1700000633	1800000048	347,500.00	0
31.01.2017	Jan-17	31.01.2017	1700000634	1800000048	294,940.00	0
31.01.2017	6201008359	31.01.2017	1900000155	1800000048	-3,104,020.00	-63,348.00
31.01.2017	1600001631	31.01.2017	1900000156	1800000048	-5,503,069.41	0
31.01.2017	4800001956	03.01.2017	1900000158	1800000048	-77.96	0
31.01.2017	4800001961	04.01.2017	1900000159	1800000048	-147.03	0
02.2017	TDS	31.10.2017	1900000168	1800000048	-631,058.00	0
02.2017	4800001187	30.09.2016	1900000169	1800000048	-30,000.00	0
01.02.2017	5200116199	31.07.2017	1900000170	1800000048	-770	0
01.02.2017	1900000733	31.05.2016	1700000685	1800000048	1,045.00	0
06.02.2017	6201008374	01.02.2017	5200142650	1800000032	-664,850.00	0
00.02.2017	6201008513	15.02.2017	5200145056	1800000032	-22,177.00	0
04.02.2017	1700004926	17.02.2017	1900000171	1800000048	-1,969.00	0
07.02.2017	1700005038	27.02.2017	1900000176	1800000048	-5,928.00	0
07.02.2017	4800002344	27.02.2017	1900000177	1800000048	-1,180.00	0
08.02.2017	6201008617	28.02.2017	1900000173	1800000048	-3,104,020.00	-63,348.00
08.02.2017	Feb-17	28.02.2017	1900000175	1800000048	-5,511,234.50	0
08.02.2017	4800002336	23.02.2017	1900000178	1800000048	-6,469.91	0
08.02.2017	4800002343	27.02.2017	1900000179	1800000048	-938	0
08.02.2017	Feb-17	06.02.2017	1700000698	1800000048	4,544.00	0
08.02.2017	Feb-17	28.02.2017	1700000692	1800000048	392,000.00	0
08.02.2017	Feb-17	28.02.2017	1700000693	1800000048	234,433.00	0
08.02.2017	Feb-17	28.02.2017	1700000699	1800000048	22,684.00	0
08.02.2017	NEW TYRE	25.02.2017	1700000697	1800000048	5,000.00	0
05.03.2017	JAN-FEB-2017	15.03.2017	1700000745	1800000048	302,840.00	0
05.03.2017	APR-JUNE-16	25.03.2017	1700000758	1800000048	171,437.00	0
05.03.2017	JAN-FEB-17	25.03.2017	1700000761	1800000048	194,362.00	0
05.03.2017	JULY-SEP-16	25.03.2017	1700000759	1800000048	140,065.00	0
05.03.2017	OCT-DEC-16	25.03.2017	1700000760	1800000048	173,413.00	0
03.03.2017	3776 - RTO	28.03.2017	1700000763	1800000048	5,000.00	0
03.03.2017	1800000051	29.03.2017	1900000193	1800000048	-569,356.00	0
03.03.2017	Mar-17	29.03.2017	1700000764	1800000048	3,779.00	0
03.03.2017		29.03.2017	1700000766	1800000048	258,426.00	0
03.03.2017	ASHOK BULK	31.03.2017	100016542	1800000048	-8,814.00	0
03.03.2017	1600002141	31.03.2017	1900000200	1800000048	-6,818,427.94	0
03.03.2017	INSURANCE-16-17	31.03.2017	1700000776	1800000048	46,816.00	0
03.03.2017	6201008855	31.03.2017	1900000194	1800000048	-3,098,924.00	-63,244.00
03.03.2017	4800002644	27.03.2017	1900000195	1800000048	-1,254.23	0
03.03.2017	480002607	17.03.2017	1900000196	1800000048	-77.65	0
03.03.2017	4800002626	22.03.2017	1900000197	1800000048	-2,463.00	0
03.03.2017	4800002627	23.03.2017	1700000772	1800000048	3,580.00	0
03.03.2017	ASHOK BULK	31.03.2017	100015954	1800000048	110,164.00	0
03.03.2017	Mar-17	31.03.2017	1700000773	1800000048	96,335.00	0
03.03.2017	Mar-17	31.03.2017	1700000774	1800000048	252,800.00	0
03.03.2017	Mar-17	31.03.2017	1700000775	1800000048	315,000.00	0
					-15,098,382.48	



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30.06.2016	6991017795	30.06.2016	90001450	I1001	100,853.00	0
30.06.2016	6991017796	30.06.2016	90001451	I1001	514,862.00	0
30.06.2016	6991017797	30.06.2016	90001452	I1001	87,712.00	0
30.06.2016	6991017793	30.06.2016	90001448	I1001	836,243.00	0
30.06.2016	6991017779	30.06.2016	90001423	I1001	836,243.00	0
30.06.2016	6991017780	30.06.2016	90001424	I1001	3,448,318.00	0
30.06.2016	6991017781	30.06.2016	90001425	I1001	100,853.00	0
30.06.2016	6991017782	30.06.2016	90001426	I1001	514,862.00	0
30.06.2016	6991017783	30.06.2016	90001427	I1001	87,712.00	0
30.06.2016	6991017779	30.06.2016	90001431	I1001	-836,243.00	0
30.06.2016	6991017780	30.06.2016	90001432	I1001	-3,448,318.00	0
30.06.2016	6991017781	30.06.2016	90001433	I1001	-100,853.00	0
30.06.2016	6991017782	30.06.2016	90001434	I1001	-514,862.00	0
30.06.2016	6991017783	30.06.2016	90001435	I1001	-87,712.00	0
30.06.2016		30.06.2016	100003518	I1001	4,986,688.00	0
30.06.2016		30.06.2016	100003518	I1001	-4,986,688.00	0
30.06.2016		30.06.2016	100003517	I1001	4,987,988.00	0
30.06.2016		30.06.2016	100003517	I1001	-4,987,988.00	0
30.06.2016	6991017784	30.06.2016	90001428	I1012	246,287.00	0
30.06.2016	6991017785	30.06.2016	90001429	I1012	871,665.00	0
30.06.2016	6991017786	30.06.2016	90001430	I1012	31,107.00	0
05.07.2016		05.07.2016	1400004823	I1000PVT	-200,000.00	0
07.07.2016	6991017968	15.07.2016	90001628	I1001	2,052,357.00	0
07.07.2016	6991017969	15.07.2016	90001629	I1001	497,353.00	0
15.07.2016	6991017970	15.07.2016	90001630	I1001	63,588.00	0
15.07.2016	6991017966	15.07.2016	90001626	I1012	27,909.00	0
15.07.2016	6991017965	15.07.2016	90001625	I1012	181,645.00	0
26.07.2016		26.07.2016	1400005019	I1000PVT	-1,000,000.00	0
31.07.2016	6991018270	31.07.2016	90001937	I1001	3,122,398.00	0
31.07.2016	6991018271	31.07.2016	90001938	I1001	742,723.00	0
31.07.2016	6991018272	31.07.2016	90001939	I1001	126,317.00	0
31.07.2016	6991018273	31.07.2016	90001940	I1001	84,830.00	0
31.07.2016	6991018274	31.07.2016	90001941	I1001	655,249.00	0
31.07.2016	6991018276	31.07.2016	90001943	I1012	33,172.00	0
31.07.2016	6991018275	31.07.2016	90001942	I1012	781,742.00	0
01.08.2016		01.08.2016	1400005756	I1000PVT	-500,000.00	0
02.08.2016		02.08.2016	1400005759	I1000PVT	-300,000.00	0
04.08.2016		04.08.2016	1400005757	I1000PVT	-1,000,000.00	0
08.08.2016		08.08.2016	1400005758	I1000PVT	-500,000.00	0
15.08.2016	6991018479	15.08.2016	90002150	I1001	3,211,014.00	0
15.08.2016	6991018478	15.08.2016	90002149	I1001	576,267.00	0
15.08.2016	6991018480	15.08.2016	90002151	I1001	78,581.00	0
15.08.2016	6991018482	15.08.2016	90002153	I1012	27,152.00	0
15.08.2016	6991018481	15.08.2016	90002152	I1012	209,913.00	0
29.08.2016		29.08.2016	1400006366	I1000PVT	-1,000,000.00	0
31.08.2016		31.08.2016	1400006404	I1000PVT	-200,000.00	0
31.08.2016	6991018773	31.08.2016	90002452	I1001	54,424.00	0
31.08.2016	6991018774	31.08.2016	90002453	I1001	425,257.00	0
31.08.2016	6991018770	31.08.2016	90002449	I1001	3,568,618.00	0
31.08.2016	6991018771	31.08.2016	90002450	I1001	643,104.00	0
31.08.2016	6991018772	31.08.2016	90002451	I1001	98,067.00	0
31.08.2016	6991018803	31.08.2016	90002482	I1001	43,135.00	0
31.08.2016	6991018804	31.08.2016	90002483	I1001	3,600.00	0
31.08.2016	6991018777	31.08.2016	90002456	I1012	11,886.00	0
31.08.2016	6991018776	31.08.2016	90002455	I1012	5,804.00	0
31.08.2016	6991018775	31.08.2016	90002454	I1012	354,513.00	0
09.09.2016		09.09.2016	1400006950	I1000PVT	-1,000,000.00	0
10.09.2016	6991018962	10.09.2016	90002644	I1001	55,254.00	0
10.09.2016	6991018960	10.09.2016	90002642	I1001	2,612,776.00	0
10.09.2016	6991018961	10.09.2016	90002643	I1001	530,654.00	0
20.09.2016		20.09.2016	1400007864	I1000PVT	-500,000.00	0
20.09.2016	6991019151	20.09.2016	90002838	I1001	2,795,116.00	0



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In the bill the assessee have provided the details of LR No., Truck No., Freight Rate, the place from to destination etc. The assessee have also submitted the sample LR issued by them. Therefore, the assessee's argument that they have provided GTA services to M/s. N K Proteins Pvt. Ltd., appears to be correct. The argument put forth by the assessee that they have provided GTA services of Rs.11,46,26,165/- for F.Y.2015-16 & Rs.13,04,49,376/- for F.Y.2016-17 to M/s. N.K. Proteins Pvt. Ltd., as discussed in para 13.6 and accordingly they were exempted from levy of service tax as per Notification NO.30/2012-ST, as the liability have been shifted to M/s. N K Proteins Pvt. Ltd., under RCM is correct and valid.

14 Further, I find that the assessee vide letter dated 02.06.2021 has stated that they are submitting Annexure-6 i.e. Ledger Account of 5 parties along with consignment note, for the clarification that the liability of Service Tax had been discharged by the recipients of the GTA services. I find that the assessee had not submitted the said annexure-6 i.e. ledger account of 5 parties along with consignment note. The assessee vide additional submission dated 25.03.2022 submitted the details of freight income from the parties other than M/s. NKPPL for F.Y.2015-16, 2016-17 and 2017-18 (up to June,2017). The assessee have submitted that income received towards freight from other than M/s. NKPPL were from AOP/Company/Partnership Firm / LLP for F.Y.2015-16,2016-17 and 2017-18 (up to June,2017), and are covered under RCM as per Notification No.30/2012.

14.1 I find that assessee has argued, and submitted that they had received freight income from clients/customers other than N K Proteins Pvt. Ltd., of Rs.4,12,77,724/- for F.Y.2015-16, Rs.4,04,85,616/- for F.Y.2016-17 and Rs.1,11,34,042/- for 2017-18 (up to July,2017), on which the liability for payment of service tax have been shifted to the receiver of GTA service under Reverse Charge category as per exemption Notification No.30/2012-ST. In support of their argument/claim the assessee have provided the soft copy of

freight income ledger other than M/s. NKPPL, which contains approximately 1.68 lacs entry for F.Y.2015-16, 2016-17 and 2017-18 (up to June,2017). The assessee have provided the copy of consignment notes and sample invoices in respect of GTA service provided to other than M/s. NKPPL. Sample copy of the consignment note and invoice for different parties is placed below for ease of reference;

Ⓢ

INVOICE

**N.K. OIL MILLS PVT LTD.**  
 701,7TH FLOOR POPULAR HOUSE  
 AHMAM ROAD  
 AHMEDABAD 380009  
 Email : nkroadways@nkproteins.com  
 Contact No. (079)66309824  
 VAT/CST No. 24073303109  
 Service TAX No. AAACN5357QSD002

**INVOICE**  
 205011456  
**LR NUMBER**  
 2015100537

**Bill To/ Consignee :**  
 SHANTINATH ENTERPRISE  
 DEHGAM

**Consigner :**  
 N K Proteins Pvt Ltd.

**Invoice Date** April 30, 2015  
**Terms** 30 days  
**Due Date** May 30, 2015

Description	Qty	Unit Price	Amount
FREIGHT CHARGES FOR TRANSPORT TIRUPATI REMINED COTTON 01 15 KG	50.00	10.76	538.00

Amount In Words : Five Hundred Thirty Eight Only.

**Total** 538.00

**Note:**

Above invoice is subject to Gujarat Jurisdiction only  
 Payment to be made in favour of N.K. Oil Mills PVT LTD.  
 Consignee/Consignor is liable for Service Tax

Thank you for your business!

FOR  
**N.K. OIL MILLS PVT LTD.**

**N.K. ROADWAYS (A Division of N K Oil Mills Pvt. Ltd.)**

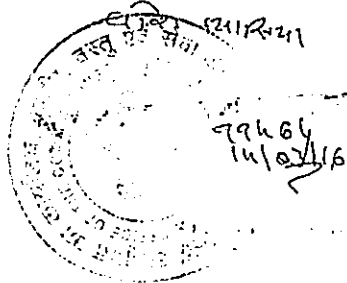
CONSIGNOR'S COPY

LETTERS & TRANSPORT OF GOODS  
**SHANTINATH ENTERPRISE**  
 Office : 701, 7th Floor, Popular House,  
 Ashram Road, Ahmedabad - 380 009.  
 Phone : 66309999 - Fax: 66309935, 66309907  
 E-mail : nkroadways@nkproteins.com  
 CIN No. : UG3090GJ1994PTC022670

Works : G/O. N. K. Proteins Ltd.  
 IS O 22500 : 2005 Certified  
 Keshi Thal Road, Thal, Taluka Kadi, Dist. (Mehsana), State : Gujarat-382721  
 Phone : 02764-27039, 47 to 50 Fax : 02754-274295, 274715  
 M : +91-9909691399 - Office / 01250 85446 - Muzambhai /  
 9825300855, 982609021 - Shakeshra

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The Company is not responsible for leakage, breakage & illegal Goods



I also find that, assessee have contested that GTA services provided for a value of less than 750 or 1500 are exempt from the levy of service tax as per Notification NO.25/2012-ST, Sr.No.21. Therefore, relevant extracts of Notification No.25/2012-ST are reproduced as follows;

21. Services provided by a goods transport agency by way of transport in a goods carriage of,-

(a) .....

(b) goods, where gross amount charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees; or

(c) goods, where gross amount charged for transportation of all such goods for a single consignee in the goods carriage does not exceed rupees seven hundred fifty;

15 I find that the assessee were holding Service Tax Registration No.AAACN5357QSD002 for services provided/received by them for Security/Detective Agency Service, Business Auxiliary Service, Transport of Goods by road/goods transport agency service, works contract service & legal consultancy service. The assessee had filed due ST3 returns for the F.Y. 2015-16 & 2016-17, and paid the legitimate service tax for F.Y.2015-16 & 2016-17. The details of the ST3 returns filed by the assessee are as under;

**2015-16 (ST-3 RETURNS)**

	Taxable value	Service Tax payable	Service Tax paid
Business Auxiliary service	383611	48388	48388
GTA services (provider)	0	0	0
GTA service (receiver)	1465922	61190	61190
Security/detective agency service	978366	139006	139006
<b>TOTAL</b>		<b>248584</b>	<b>248584</b>

**2016-17 (ST-3 RETURNS)**

	Taxable value	Service Tax payable	Service Tax paid
Business Auxiliary service	7696	1115	1115
GTA services (provider)	1105600	49588	49588
GTA service (receiver)	0	0	0
Security/detective agency service	1011630	150935	150935
<b>TOTAL</b>		<b>201638</b>	<b>201638</b>

From the ST3 returns filed by the assessee for F.Y.2015-16 & 2016-17, I find that the assessee had provided the GTA services of Rs. "0"

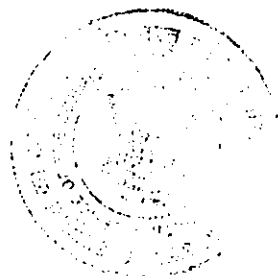
(Zero) for F.Y.2015-16 and Rs. 44,04,358/- for F.Y.2016-17, and paid the legitimate Service Tax thereon. Further, I find that assessee had income under Business Auxiliary Service of Rs.383611/- for F.Y.2015-16 and Rs.7696/- for F.Y.2016-17, and on that service they had paid the legitimate service tax. I also find the assessee had received security/detective agency service and paid legitimate service tax for security/detective agency service under RCM.

15.1 The department has not adduced any evidences other than the difference between ITR/Form 26AS and ST3 returns to substantiate the allegation levelled against the assessee. Further, as discussed above assessee have produced some invoices and LRs in support of providing GTA service. Under such factual matrix relying upon the documents provided by the assessee though they are very limited, I find that the assessee have provided the GTA services which has been recorded in their ledger. I find that the GTA services provided to the other than M/s. NKPPL, the assessee have submitted they have freight income of Rs. 4,12,77,724/- for F.Y.2015-16, Rs.4,04,85,616/- for F.Y.2016-17 & 1,11,34,034/- for F.Y.2017-18 (up to June,2017) from AOP/Company/Partnership Firm/LLP. I find that as per sales account/ledger, the service has been provided to numerous customers. I find that the assessee have provided the sample invoices and LRs issued by them other than M/s. N K Proteins Pvt. Ltd. Hence, it is my considered view that the assessee are eligible for benefit of exemption Notification NO. 30/2012 for GTA service provided to AOP/Company/partnership Firm/LLP.

From the above, except in the cases of income recorded in ledgers pertaining to freight income for the period 2015-16,2016-17 & 2017-18 (up to June,2017), the transportation of the goods by road has been established from the records made available by M/s. NK Oil Mills Pvt. Ltd. The transaction entered under other of aforementioned ledgers are either covered under GTA service and liability is with the recipient of service (being the specified persons under Notification No. 30/2012-ST). It is also pertinent to mention here that the department has not adduced any evidence to substantiate the allegation

levelled against the assessee other than the difference in taxable value as seen in the ITR & ST-3 Returns filed.

The benefit of the abatement of 70% of value of service rendered is available to the service rendered by Goods Transport Agency under Notification No. 26/2012-ST date 20.06.2012, if the cenvat credit is not availed by the provider of service under Cenvat Credit Rule 2004. On perusing the ST-3 Returns filed by the assessee, it is seen that they have not availed the Cenvat Credit. Therefore, the benefit of abatement of value of service is available to M/s. N.K. Oil Mills Pvt. Ltd. I hereby reproduce the ST3 returns filed by the assessee for the period April to September,2015-16 for ease of ready reference;





**CENTRAL BOARD OF EXCISE AND CUSTOMS**  
Ministry of Finance - Department of Revenue



Form ST-3

(Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994)

Following issues have been found in your return :

1. V25RC24 The Opening Balance of GENVAT Credit of Service Tax (Rs.0/-), EDU Cess (Rs.0/-) and SHE Cess (Rs.0/-) entered in the current return could not be verified with the Closing Balance of the return for (Oct-Mar, 2014-2015), as the Return for (Oct-Mar, 2014-2015) is not available in the database. The return should be filed immediately

PART A GENERAL INFORMATION		ORIGINAL RETURN		REVISED RETURN	
A1	STC Number	AAACN6357QSD002	A3	Name of the Assessee	
Address of Registered Unit		POPULAR HOUSE 7TH FLOOR ASHRAM ROAD AHMEDABAD ASHRAM ROAD AHMEDABAD			
Commissionerate		SERVICE TAX - AHMEDABAD	Division	SERVICE TAX DIVISION-II - AHMEDABAD ST	Range
Financial Year		2015-2016		A5	Return for the Period
RETURN FILING DETAILS		Due date for filing of this return		25/10/2015	
		Actual date of filing		30/10/2015	
		No of days beyond due date		5	

A6.1	Has the Assessee opted to operate as "Large Taxpayer" Unit ("Y/N") (As defined under Rule 2(e) (a) of the Central Excise Rules, 2002 read with Rule 2 (1) (c) of the Service Tax Rules, 1994)	No
A6.2	If reply to column A6.1 is 'Y', name of Large Taxpayer Unit opted for	
A7	Premises Code Number	3D0203A001
A8	Constitution of the Assessee	Registered Private Limited Company

A9	Taxable Service(s) for which Tax is being paid	Sub Clause (2cb)
Description of Taxable Services	Business auxiliary service	
Taxable Service for which Tax is being paid Business auxiliary service		

A10	Assessee is liable to pay Service Tax on this taxable service as	Yes	No
A10.1	A Service Provider under Section 60(1)		
A10.2	A Service Receiver under Section 60(2)		
A10.3	A Service Provider under partial reverse charge under proviso to Section 60(2)		
A10.4	A Service Receiver under partial reverse charge under proviso to Section 60(2)		
A10.5	If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	0
A10.6	If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service		

A11	EXEMPTIONS	
A11.1	Has the assessee availed benefit of any exemption Notification (Y/N)	N
A11.2	If reply to A11.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such exemption is availed	
Sl. No	Notification Number	Sl. No.

A12	ABATEMENTS	
A12.1	Has any abatement from the value of services been claimed (Y/N)	N
A12.2	If reply to A12.1 is 'Y', Please furnish Notification No. and Sl. No. in the Notification under which such abatement is availed	
Sl. No	Notification Number	Sl. No.

A13	PROVISIONAL ASSESSMENT	
A13.1	Whether provisionally assessed (Y/N)	N
A13.2	If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. and Date	
	Provisional Assessment Order No.	Date

PART - 5 PART - 51 Sl. No	VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE FOR SERVICE PROVIDER	Month								Total
		Apr	May	June	Jul	Aug	Sep			
11.1	Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other documents may not have been issued) (for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided (including export or service and exempted service))	296430	37038	0	8713	0	8516		349703	
11.2	Amount received in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0	0	0	0	0	0	
11.3	Amount taxable on receipt basis under third proviso to Rule 6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0	0	0	0	0	0	
11.4	Amount taxable for services provided for which bills/invoices/challans or any other documents have not been issued	0	0	0	0	0	0	0	0	
11.5	Money equivalent of other considerations charged, if any, in a form other than money	0	0	0	0	0	0	0	0	
11.6	Amount on which Service Tax is payable under partial reverse charge	0	0	0	0	0	0	0	0	
11.7	Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1.4 + B1.5 + B1.6)	296430	37038	0	8713	0	8516		349703	
11.8	Amount charged against export of service provided or to be	0	0	0	0	0	0	0	0	



B1.9	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 above). Amount charged as Pure Agent	0	0	0	0	0	0	0	0	0	
B1.10	Amount claimed as abatement	0	0	0	0	0	0	0	0	0	
B1.11	Any other amount claimed as deduction, please specify.	0	0	0	0	0	0	0	0	0	
B1.12	Total Amount Claimed as Deduction B1.13 = (B1.8 - B1.9 + B1.10 + B1.11 + B1.12)	0	0	0	0	0	0	0	0	0	
B1.13	NET TAXABLE VALUE B1.14 = (B1.7 - B1.13)	205438	37038	0	8713	0	8516	348703			
B1.14	Service Tax Rate-wise break up of NET TAXABLE VALUE (B1.14): Advalorem Rate										
B1.16	Sl.No	Taxable Rate			Taxable Value						
		Tax Rate %	Education Cess Rate %	Secondary And Higher Education Cess Rate %	Apr	May	June	Jul	Aug	Sep	Total
1		12	2	1	205438	37038	0	0	0	0	332474
2		14	0	0	0	0	0	8713	0	8516	17229
B1.16	Specific Rate (applicable on per Rule 6 of ST Rules)										
B1.17	Sl. No	Taxable Rate			Taxable Units						
		Specific Rate	Education Cess Rate %	Secondary And Higher Education Cess Rate %	Apr	May	June	Jul	Aug	Sep	Total
1		0	0	0	0	0	0	0	0	0	0
B1.17	Service Tax payable				35452	4445	0	1220	0	1192	42300
B1.18	Less R and D Cess payable				0	0	0	0	0	0	0
B1.19	Net Service Tax payable B1.19 = (B1.17 - B1.18)				35452	4445	0	1220	0	1192	42300
B1.20	Education Cess payable				700	89	0	0	0	0	789
B1.21	Secondary and Higher Education Cess payable				355	44	0	0	0	0	399
A9	Taxable Service(s) for which Tax is being paid	Transport of goods by road/goods transport agency service									
	Description of Taxable Service	Sub Clause (22D)									
A10	Taxable Service for which Tax is being paid	Transport of goods by road/goods transport agency service									
	Assessee is liable to pay Service Tax on this taxable service as										
	A10.1 A Service Provider under Section 68(1)	No	A10.2 A Service Receiver under Section 68(2)						Yes		
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)						No		
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service						0		
A11 EXEMPTIONS											
A11.1	Has the assessee availed benefit of any exemption Notification ('Y'/N')	Y									

A11.2	If reply to A11.1 is 'Y', please furnish Notification No. and Sl. No. in the Notification under which such exemption is availed	Notification Number	Sl. No.							
1		030/2012-S.T.	2							
A12 ABATEMENTS										
A12.1	Has any abatement from the value of services been claimed ('Y'/N')	Y								
A12.2	If reply to A12.1 is 'Y', please furnish Notification No. and Sl. No. in the Notification under which such abatement is availed	Notification Number	Sl. No.							
1		026/2012-S.T.	7							
A13 PROVISIONAL ASSESSMENT										
A13.1	Whether provisionally assessed ('Y'/N')	N								
A13.2	If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. and Date	Provisional Assessment Order No.	Date							
PART - B	VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE									
PART - B1	FOR SERVICE PROVIDER									
PART - B2	FOR SERVICE RECEIVER									
Sl. No	Month	Apr	May	June	Jul	Aug	Sep	Total		
B2.1	Gross Amount (including amounts paid in advance, amounts taxable on payment basis, for which bills/invoices/challans or any other document may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service received or to be received	37000	18200	300147	180775	61000	18500	875822		
B2.2	Amount paid in advance for services for which bills/invoices/challans or any other documents have not been issued	0	0	0	0	0	0	0		
B2.3	Amount taxable on receipt basis under third proviso to Rule 6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or any other documents have not been issued	0	0	0	0	0	0	0		
B2.4	Money equivalent of other considerations paid, if any, in a form other than money	0	0	0	0	0	0	0		
B2.5	Amount paid for services received from Non-Taxable Territory - Imports	0	0	0	0	0	0	0		
B2.6	Amount paid for services received from Non-Taxable Territory - Other than Imports	0	0	0	0	0	0	0		
B2.7	Amount on which Service Tax is payable under partial reverse charge	0	0	0	0	0	0	0		
B2.8	Gross Taxable Amount B2.8 = (B2.1 - B2.2 - B2.3 - B2.4 - B2.5 - B2.6 - B2.7)	37000	18200	300147	180775	61000	18500	875822		
B2.9	Amount paid for exempted services received or to be received	0	0	0	0	0	0	0		
B2.10	Amount paid as Pure Agent	0	0	0	0	0	0	0		
B2.11	Amount claimed as abatement	25900	131740	273103	126543	42700	12950	612938		
B2.12	Any other amount claimed as deduction, please specify.	0	0	0	0	0	0	0		
B2.13	Total Amount Claimed as Deduction B2.13 = (B2.9 - B2.10 + B2.11 + B2.12)	25900	131740	273103	126543	42700	12950	612938		
B2.14	NET TAXABLE VALUE B2.14 = (B2.8 - B2.13)	11100	50460	117044	54232	16300	5600	262884		
B2.15	Service Tax Rate-wise break up of NET TAXABLE VALUE (B2.14): Advalorem Rate									

Sl. No	Taxable Rate	Education Cess Rate	Secondary And Higher Education Cess Rate	Apr	May	June	Jul	Aug	Sep	Total	
1	12	2	1	11100	50460	117044	54232	16300	5600	262884	
B2.15	Sl. No	Taxable Rate			Taxable Units						
		Specific Rate	Education Cess Rate %	Secondary And Higher Education Cess Rate %	Apr	May	June	Jul	Aug	Sep	Total
1		0	0	0	0	0	0	0	0	0	0
B2.17	Service Tax payable				1332	5778	13396	7892	2602	777	38284
B2.18	Less R and D Cess payable				0	0	0	0	0	0	0
B2.19	Net Service Tax payable B2.19 = (B2.17 - B2.18)				1332	5778	13396	7892	2602	777	38284
B2.20	Education Cess payable				27	158	359	157	52	15	718
B2.21	Secondary and Higher Education Cess payable				15	66	150	79	26	8	354
A9	Taxable Service(s) for which Tax is being paid	Security/detective agency service									
	Description of Taxable Service	Sub Clause (22D)									
A10	Taxable Service for which Tax is being paid	Security/detective agency service									
	Assessee is liable to pay Service Tax on this taxable service as										
	A10.1 A Service Provider under Section 68(1)	No	A10.2 A Service Receiver under Section 68(2)						Yes		
	A10.3 A Service Provider under partial reverse charge under proviso to Section 68(2)	No	A10.4 A Service Receiver under partial reverse charge under proviso to Section 68(2)						Yes		
	A10.5 If covered by A10.3 above, then the percentage of Service Tax Payable as Provider of Service	0	A10.6 If covered by A10.4 above, then the percentage of Service Tax Payable as Recipient of Service						100		
A11 EXEMPTIONS											
A11.1	Has the assessee availed benefit of any exemption Notification ('Y'/N')	Y									
A11.2	If reply to A11.1 is 'Y', please furnish Notification No. and Sl. No. in the Notification under which such exemption is availed	Notification Number	Sl. No.								
1		030/2012-S.T.	8								
A12 ABATEMENTS											
A12.1	Has any abatement from the value of services been claimed ('Y'/N')	N									
A12.2	If reply to A12.1 is 'Y', please furnish Notification No. and Sl. No. in the Notification under which such abatement is availed	Notification Number	Sl. No.								
1											

PART - A																																											
A13.1 Whether provisionally assessed (Y/N)																																											
A13.2 If reply to A13.1 is 'Y', please furnish Provisional Assessment Order No. and Date																																											
Provisional Assessment Order No. _____ Date _____																																											
PART - B VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE																																											
PART - B1 FOR SERVICE PROVIDER																																											
PART - B2 FOR SERVICE RECEIVER																																											
Sl. No.	Month	Apr	May	June	July	Aug	Sep	Total																																			
B2.1	Gross Amount (including amounts paid in advance, discounts taxable on payment basis, for which bills/invoices/challans or any other documents may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service received or to be received	0	0	101500	103240	83714	81620	460000																																			
B2.2	Amount paid in advance for services for which bills/invoices are issued	0	0	0	0	0	0	0																																			
B2.3	Amount received on loan basis under third provision to Rule 6(1) of Service Tax Rules, 1996 for which bills/invoices/challans or any other documents have not been issued	0	0	0	0	0	0	0																																			
B2.4	Money equivalent of other considerations paid, if any, in form of cash, cheques, etc.	0	0	0	0	0	0	0																																			
B2.5	Amount paid for services received from Non-Taxable Territory - Other than Imports	0	0	0	0	0	0	0																																			
B2.6	Amount paid for services received from Non-Taxable Territory - Other than Imports	0	0	0	0	0	0	0																																			
B2.7	Amount on which Service Tax is payable under partial reverse charge	0	0	0	0	0	0	0																																			
B2.8	Gross Taxable Amount B2.0 - (B2.1 + B2.2 + B2.3 + B2.4 + B2.5 + B2.6 + B2.7)	0	0	101500	103240	83714	81620	460000																																			
B2.9	Amount paid for exempted services received or to be received	0	0	0	0	0	0	0																																			
B2.10	Amount paid as Pure Agent	0	0	0	0	0	0	0																																			
B2.11	Amount claimed as abatement	0	0	0	0	0	0	0																																			
B2.12	Any other amount claimed as deduction	0	0	0	0	0	0	0																																			
B2.13	Total Amount claimed as Deduction B2.10 + B2.11 + B2.12	0	0	0	0	0	0	0																																			
B2.14	NET TAXABLE VALUE B2.14 = (B2.8 - B2.13)	0	0	101500	103240	83714	81620	460000																																			
B2.15	Service Tax Rate-wise Break Up of NET TAXABLE VALUE (B2.14): Advalorem Rate																																										
B2.16	<table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Taxable Rate</th> <th>Education Cess Rate %</th> <th>Secondary and Higher Education Cess Rate %</th> <th>Apr</th> <th>May</th> <th>June</th> <th>July</th> <th>Aug</th> <th>Sep</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>12</td> <td>2</td> <td>1</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>2</td> <td>14</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>101500</td> <td>103240</td> <td>83714</td> <td>81620</td> <td>400000</td> </tr> </tbody> </table>										Sl. No.	Taxable Rate	Education Cess Rate %	Secondary and Higher Education Cess Rate %	Apr	May	June	July	Aug	Sep	Total	1	12	2	1	0	0	0	0	0	0	0	2	14	0	0	0	0	101500	103240	83714	81620	400000
Sl. No.	Taxable Rate	Education Cess Rate %	Secondary and Higher Education Cess Rate %	Apr	May	June	July	Aug	Sep	Total																																	
1	12	2	1	0	0	0	0	0	0	0																																	
2	14	0	0	0	0	101500	103240	83714	81620	400000																																	

Sl. No.	Specific Rate	Education Cess Rate %	Secondary and Higher Education Cess Rate %	Apr	May	June	July	Aug	Sep	Total
1	0	0	0	0	0	0	0	0	0	0
2.17	Service Tax payable			0	0	22011	22084	11720	11427	68012
2.18	Less R and D Cess payable			0	0	0	0	0	0	0
2.19	Net Service Tax payable B2.17 - B2.18			0	0	22011	22084	11720	11427	68012
2.20	Education Cess payable			0	0	0	0	0	0	0
2.21	Secondary and Higher Education Cess payable			0	0	0	0	0	0	0

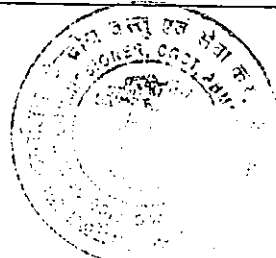
ART - SERVICE TAX PAID IN ADVANCE										
Amount of Service Tax paid in advance under sub-rule (1A) of Rule 6 of ST Rules										
Sl. No.	Month	Apr	May	June	July	Aug	Sep	Total		
1	Amount of Service Tax deposited in advance	0	0	0	0	0	0	0		
2	Amount of Education Cess deposited in advance	0	0	0	0	0	0	0		
3	Amount of Secondary and Higher Education Cess deposited in advance	0	0	0	0	0	0	0		
4	Challan Nos. and Amount									
Sl. No.	Challan Number (CIN)								Amount	
1									0	

ART - SERVICE TAX PAID IN CASH AND THROUGH CENVAT CREDIT										
Service Tax, Education Cess, Secondary and Higher Education Cess and other amounts paid (To be filled by a person liable to pay Service Tax and not to be filled by an Input Service Distributor)										
Sl. No.	Month	Apr	May	June	July	Aug	Sep	Total		
1	In cash	36784	11220	30007	31000	14202	13306	140345		
2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0	0	0	0	0		
3	By adjustment of amount paid in advance as Service Tax in advance under Rule 6(1A) of the ST Rules	0	0	0	0	0	0	0		
4	By adjustment of excess amount paid earlier as Service Tax and adjusted by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0	0	0	0	0		
5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0	0	0	0	0		
6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0	0	0	0	0		
7	By Book Adjustment in the case of specified Govt. Departments	0	0	0	0	0	0	0		
8	Total Tax paid D6 = (D1 - D2 - D3 - D4 - D5 - D6 - D7)	36784	11220	30007	31000	14202	13306	140345		

ART - EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT										
In cash										
Sl. No.	Month	Apr	May	June	July	Aug	Sep	Total		
1	In cash	736	220	5	6	0	0	961		
2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0	0	0	0	0		

PART - B2 SECONDARY AND HIGHER EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT										
Sl. No.	Month	Apr	May	June	July	Aug	Sep	Total		
1	In cash	368	112	0	0	0	0	480		
2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)	0	0	0	0	0	0	0		
3	By adjustment of amount paid in advance as Service Tax in advance under Rule 6(1A) of the ST Rules	0	0	0	0	0	0	0		
4	By adjustment of excess amount paid earlier as Service Tax and adjusted by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules	0	0	0	0	0	0	0		
5	By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0	0	0	0	0		
6	By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0	0	0	0	0		
7	By Book Adjustment in the case of specified Govt. Departments	0	0	0	0	0	0	0		
8	Total Education Cess paid D8 = (D1 - D2 - D3 - D4 - D5 - D6 - D7)	368	112	0	0	0	0	480		

PART - B3 ARREARS, INTEREST, PENALTY, ANY OTHER AMOUNT ETC., PAID										
Sl. No.	Month	Apr	May	June	July	Aug	Sep	Total		
1	Arrears of Revenue (Tax amount) paid in cash	0	0	0	0	0	0	0		
2	Arrears of Revenue (Tax amount) paid by utilizing CENVAT Credit	0	0	0	0	0	0	0		
3	Arrears of Education Cess paid in cash	0	0	0	0	0	0	0		
4	Arrears of Education Cess paid by utilizing CENVAT Credit	0	0	0	0	0	0	0		
5	Arrears of Secondary and Higher Education Cess paid in cash	0	0	0	0	0	0	0		
6	Arrears of Secondary and Higher Education Cess paid by utilizing CENVAT Credit	0	0	0	0	0	0	0		
7	Amount paid in terms of Section 73A of Finance Act, 1994 (Interest paid on cash only)	0	0	0	0	0	0	0		
8	Fine or penalty paid (if any)	0	0	0	0	0	0	0		
9	Amount of Cess Fee paid, if any	0	0	0	0	0	0	0		
10	Any Other Amount paid (please specify)	0	0	0	0	0	0	0		
11	Total Payment of Arrears, Interest, Penalty and any other amount D9 = (D1 + D2 + D3 + D4 + D5 + D6 + D7 + D8 + D9)	0	0	0	0	0	0	0		



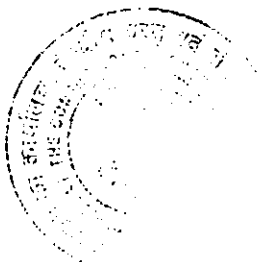
PART - H							
H1 DETAILS OF CHALLAN (vide which Service Tax, Education Cess, Secondary and Higher Education Cess and other amounts have been paid in cash)							
Challan Nos. with Amount							
Sl.No	Month	Challan Number (CIN)					Amount
1	Apr	05102470605201556098					37888
2	May	05102470505201562813					11411
3	Jun	03043950607201553029					36798
4	Jul	03043950508201554060					31865
5	Aug	03043950409201553558					14282
6	Sep	03043950409201553558					13396
7	Sep	03043951912201550210					2346
H2 Source Documents details for payments made in advance / adjustment, for entries made at D3, D4, D5, D6, D7; E3, E4, E5, E6, E7; F3, F4, F5, F6, F7; and G1 to G11							
Sl. No.	Sl. No. and description of payment entry in this return	Month	Challan / Document Number	Challan / Document Date	Amount		
PART - I							
DETAILS OF INPUT STAGE CENVAT CREDIT (To be filled by a taxable Service Provider only and not to be filled by Service Receiver liable to pay Service Tax or Input Service Distributor)							
I 1 DETAILS ABOUT THE ASSESSEE PROVIDING EXEMPTED AND NON-TAXABLE SERVICE OR MANUFACTURING EXEMPTED EXCISABLE GOODS							
I 1.1	Whether providing any exempted service or non-taxable service ('Y'/N')					No	
I 1.2	Whether manufacturing any exempted excisable goods ('Y'/N')					No	
I 1.3	If reply to anyone of the above is 'Y', whether maintaining separate account for receipt or consumption of input service and input goods [refer to Rule 6(2) of CENVAT Credit Rules, 2004] ('Y'/N')					No	
I 1.4	If reply to anyone of the columns I 1.1 and I 1.2 above is 'Y', and I 1.3 is 'N', which option, from the below mentioned options, is being availed under Rule 6(3) of the CENVAT Credit Rules, 2004						
I 1.4.1	Whether paying an amount equal to 6% of the value of exempted goods and exempted services [refer to Rule 6(3)(i) of CENVAT Credit Rules, 2004] ('Y'/N'); or					No	
I 1.4.2	Whether paying an amount equivalent to CENVAT Credit attributable to inputs and input services used in or in relation to manufacture of exempted goods or provision of exempted services [refer to Rule 6(3)(ii) of CENVAT Credit Rules, 2004] ('Y'/N'); or					No	
I 1.4.3	Whether maintaining separate account for receipt or consumption of input goods, taking CENVAT credit only on inputs (used in or in relation to the manufacture of dutiable final products excluding exempted goods and for the provision of output services excluding exempted services) and paying an amount equivalent to CENVAT Credit attributable to input services used in or in relation to manufacture of exempted goods or provision of exempted services [refer to Rule 6(3)(iii) of CENVAT Credit Rules, 2004] ('Y'/N')					No	
I 2 AMOUNT PAYABLE UNDER RULE 6 (3) OF THE CENVAT CREDIT RULES, 2004							
Sl No	Month	Apr	May	June	Jul	Aug	Sep
I 2.1	Value of Exempted good cleared	0	0	0	0	0	0
I 2.2	Value of exempted services provided	0	0	0	0	0	0
I 2.3	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by debiting CENVAT Credit account	0	0	0	0	0	0
I 2.4	Amount paid under Rule 6(3) of CENVAT Credit Rules, 2004, by cash	0	0	0	0	0	0
I 2.5	Total amount paid under Rule 6(3) of CENVAT Credit Rules, 2004 I 2.5= (I 2.3+I 2.4)	0	0	0	0	0	0
I 3 CENVAT CREDIT TAKEN AND UTILISED							
I 3.1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND UTILISATION THEREOF-							



Sl.No	Details of Credit	Apr	May	June	Jul	Aug	Sep
13.1.1	Opening Balance	0	0	0	0	0	0
13.1.2	Credit taken						
13.1.2.1	on inputs	0	0	0	0	0	0
13.1.2.2	on capital goods	0	0	0	0	0	0
13.1.2.3	on input services received directly	0	0	0	0	0	0
13.1.2.4	as received from Input Service Distributor	0	0	0	0	0	0
13.1.2.5	from inter unit transfer by a LTU	0	0	0	0	0	0
13.1.2.6	any other credit taken (please specify)	0	0	0	0	0	0
13.1.2.7	TOTAL CREDIT TAKEN   3.1.2.7=(  3.1.2.1+  3.1.2.2+  3.1.2.3+  3.1.2.4+  3.1.2.5+  3.1.2.6)	0	0	0	0	0	0
13.1.3	Credit Utilised						
13.1.3.1	for payment of Service Tax	0	0	0	0	0	0
13.1.3.2	for payment of Education Cess on taxable services	0	0	0	0	0	0
13.1.3.3	for payment of Secondary and Higher Education Cess on taxable services	0	0	0	0	0	0
13.1.3.4	for payment of excise or any other duty	0	0	0	0	0	0
13.1.3.5	towards clearance of input goods and capital goods removed as such or after use	0	0	0	0	0	0
13.1.3.6	towards inter unit transfer to LTU	0	0	0	0	0	0
13.1.3.7	for Payment of amount under Rule 6(3) of the Cenvat Credit Rules, 2004	0	0	0	0	0	0
13.1.3.8	for any other payments/ adjustments/reversal (please specify)	0	0	0	0	0	0
13.1.3.9	TOTAL CREDIT UT'L SED   3.1.3.9=(  3.1.3.1+  3.1.3.2+  3.1.3.3+  3.1.3.4+  3.1.3.5+  3.1.3.6+  3.1.3.7+  3.1.3.8)	0	0	0	0	0	0
13.1.4	Closing Balance of CENVAT credit   3.1.4=(  3.1.1 -   3.1.2.7)-  3.1.3.9)	0	0	0	0	0	0

13.2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND UTILIZATION THEREOF-

	Details of Credit	Apr	May	June	Jul	Aug	Sep
13.2.1	Opening Balance of Education Cess	0	0	0	0	0	0
13.2.2	Credit of Education Cess taken						
13.2.2.1	on inputs	0	0	0	0	0	0
13.2.2.2	on capital goods	0	0	0	0	0	0
13.2.2.3	on input services received directly	0	0	0	0	0	0
13.2.2.4	as received from Input Service Distributor	0	0	0	0	0	0
13.2.2.5	from inter unit transfer by a LTU	0	0	0	0	0	0
13.2.2.6	any other credit taken (please specify)	0	0	0	0	0	0
13.2.2.7	Total credit of Education Cess taken   3.2.2.7=(  3.2.2.1+  3.2.2.2+  3.2.2.3+  3.2.2.4+  3.2.2.5+  3.2.2.6)	0	0	0	0	0	0
13.2.3	Credit of Education Cess Utilised						
13.2.3.1	for payment of Education Cess on goods and services	0	0	0	0	0	0
13.2.3.2	towards payment of education cess on	0	0	0	0	0	0

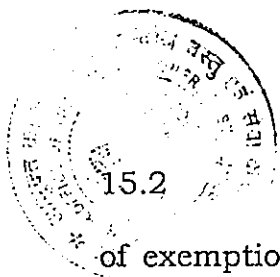




13.2.3.3	clearance of input goods and capital goods removed as such or after use towards inter unit transfer to LTU	0	0	0	0	0	0
13.2.3.4	for any other payments/ adjustments/reversal (please specify)	0	0	0	0	0	0
13.2.3.5	Total credit of Education cess utilised 13.2.3.5=(13.2.3.1+13.2.3.2+13.2.3.3+13.2.3.4)	0	0	0	0	0	0
13.2.4	Closing Balance of Education cess 13.2.4=(13.2.1+13.2.2.7)-13.2.3.5	0	0	0	0	0	0
<b>13.3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS (SHEC) TAKEN AND UTILIZATION THEREOF-</b>							
	<b>Details of Credit</b>	<b>Apr</b>	<b>May</b>	<b>June</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>
13.3.1	Opening Balance of SHEC	0	0	0	0	0	0
13.3.2	Credit of SHEC taken						
13.3.2.1	on inputs	0	0	0	0	0	0
13.3.2.2	on capital goods	0	0	0	0	0	0
13.3.2.3	on input services received directly	0	0	0	0	0	0
13.3.2.4	as received from Input Service Distributor	0	0	0	0	0	0
13.3.2.5	from inter unit transfer by a LTU	0	0	0	0	0	0
13.3.2.6	any other credit taken (please specify)	0	0	0	0	0	0
13.3.2.7	Total credit of SHEC taken 13.3.2.7=(13.3.2.1+13.3.2.2+13.3.2.3+13.3.2.4+13.3.2.5+13.3.2.6)	0	0	0	0	0	0
13.3.3	Credit of SHEC Utilised						
13.3.3.1	for payment of SHEC on goods and services	0	0	0	0	0	0
13.3.3.2	towards payment of SHEC on clearance of input goods and capital goods removed as such or after use	0	0	0	0	0	0
13.3.3.3	towards inter unit transfer to LTU	0	0	0	0	0	0
13.3.3.4	for any other payments/ adjustments/reversal (please specify)	0	0	0	0	0	0
13.3.3.5	Total credit of SHEC utilised 13.3.3.5=(13.3.3.1+13.3.3.2+13.3.3.3+13.3.3.4)	0	0	0	0	0	0
13.3.4	Closing Balance of SHEC 13.3.4= ((13.3.1+13.3.2.7)-13.3.3.5)	0	0	0	0	0	0
<b>PART - J CREDIT DETAILS FOR INPUT SERVICE DISTRIBUTOR (TO BE FILLED ONLY BY AN INPUT SERVICE DISTRIBUTOR)</b>							
<b>J1 DETAILS OF CENVAT CREDIT OF SERVICE TAX AND CENTRAL EXCISE DUTY TAKEN AND DISTRIBUTION THEREOF-</b>							
Sl. No	Details of Credit	Apr	May	June	Jul	Aug	Sep
<b>J2 DETAILS OF CENVAT CREDIT OF EDUCATION CESS TAKEN AND DISTRIBUTION THEREOF-</b>							
Sl. No	Details of Credit	Apr	May	June	Jul	Aug	Sep
<b>J3 DETAILS OF CENVAT CREDIT OF SECONDARY AND HIGHER EDUCATION CESS (SHEC) TAKEN AND DISTRIBUTION THEREOF-</b>							
Sl. No	Details of Credit	Apr	May	June	Jul	Aug	Sep
<b>PART - K SELF ASSESSMENT MEMORANDUM</b>							
(a) I/We declare that the above particulars are in accordance with the records and books maintained by me/us						Yes	

and are correctly stated.

(b) I/We have assessed and paid the Service Tax and/or availed and distributed CENVAT credit correctly as per the provisions of the Finance Act, 1994 and the Rules made thereunder.	Yes
(c) I/We have paid duty within the specified time limit and in case of delay, I/We have deposited the interest leviable thereon.	Yes
(d) I/We have filed this Return within the specified time limit and in case of delay, I/We have deposited the amount towards late filing as prescribed under Rule 7C of ST Rules.	Yes
(e) I have been authorised as the person to file the return on behalf of the Service Provider/Service Receiver/ Input Service Distributor, as the case may be.	Yes
Name	N.K. Oil Mills Private Limited
Place	Ahmedabad
Date	30/10/2015
<b>PART - L If the return has been prepared by Service Tax Return Preparer or Certified Facilitation Centre (hereinafter referred to as 'STRP/CFC'), furnish further details as below</b>	
(a)	Identification No. of STRP/CFC
(b)	Name of STRP/CFC



15.2 Further, the assessee have argued that they are entitled for benefit of exemption notification no.25/2012-ST, entry no.21, as they have provided the GTA services where in the charged gross amount for the transportation of

goods on a consignment note does not exceed Rs.1500/- and gross amount charged for transpiration of all goods for single consignment does not exceed Rs.750/-. I reproduce the same herein as under:

#### Notification No. 25/2012-Service Tax

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Act) and in supersession of notification number 12/2012- Service Tax, dated the 17<sup>th</sup> March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 210 (E), dated the 17<sup>th</sup> March, 2012, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the following taxable services leviable thereon under section 66B of the said Act, namely:-

21. Services provided by a goods transport agency by way of transportation of -

(a) fruits, vegetables, eggs, milk, food grains or pulses in a goods carriage;

(b) goods where gross amount charged for the transportation of goods on a consignment transported in a single goods carriage does not exceed one thousand five hundred rupees;  
or

(c) goods, where gross amount charged for transportation of all such goods for a single consignee in the goods carriage does not exceed rupees seven hundred fifty;

I find that the assessee have submitted the freight income register in soft copy which covers parties other than M/s. N.K. Protein Pvt. Ltd., and which contains 1.68 lakh entry. They have provided GTA services to AJP/AOP/Company/Firm-LLP/HUF/Individual/Trust. I find that as per RCM Notification NO.30/2012 liability for payment of GTA service has been shifted to service receiver i.e. AJP/AOP/Company/Firm-LLP. I reproduce the gist of Notification No.30/2012-ST dated 20.06.2012, as under;

#### Notification No. 30/2012-Service Tax

GSR.....(E).—In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), and in supersession of (i) notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 15/2012-Service Tax, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 213(E), dated the 17th March, 2012, and (ii) notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2004-Service Tax, dated the 31st December, 2004, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 849 (E), dated the 31st December, 2004, except as respects things done or omitted to be done before such supersession, the Central Government hereby notifies the following taxable services and the extent of service tax payable thereon by the person liable to pay service tax for the purposes of the said sub-section, namely:—

I. The taxable services, —

(A) (i) provided or agreed to be provided by an insurance agent to any person carrying on the insurance business;

(ii) provided or agreed to be provided by a goods transport agency in respect of transportation of goods by road, where the person liable to pay freight is,—

- (a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);
- (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India;
- (c) any co-operative society established by or under any law;
- (d) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder;
- (e) any body corporate established, by or under any law; or (f) any partnership firm whether registered or not under any law including association of persons;

Therefore, GTA service provided to AJP/AOP/Company/Firm-LLP are squarely covered under RCM exemption Notification No.30/2012, and liability for payment of service tax are on servicer receiver. Further, in case of HUF/Individual/Trust the same are not covered under RCM Notification No.30/2012-ST and liability for payment of service tax for GTA service are on M/s. N.K.Oil Mills Pvt. Ltd. Further, there are approximately 1.68 lakhs entry in freight income register of the assessee. I find that on the basis of freight income register, it is not possible to ascertain whether the GTA service provided by the assessee is covered under exemption notification no.25/2012, entry no.21 or otherwise.

16. In view of the above, M/s. N.K.Oil Mills Pvt. Ltd., is liable to pay service tax on the GTA service provided to HUF/Individual/Trust as detailed given below;

	2015-16	2016-17
Revenue from Operation as per P& L Accounts	157753436	172048288
less: Business Auxiliary service, filed in ST3 returns	383611	7696
less: GTA service provided , filed in ST3 returns	0	1105600
Less: GTA service provided to NK Protein Pvt Ltd	114626165	130449376
Less: GTA service provided to AJP/AOP/Company-firm/LLP	10016177	14560568
Taxable income on which service tax to be paid by the assessee	32727483	25925048
less: Abatement	22909238.1	18147533.6
Taxable income	9818245	7777514
Service Tax to be recoverable	1423646	1166627
Total service tax recoverable	2590273	

Therefore, M/s. N.K. Oil Mills Pvt. Ltd is liable to pay service tax of Rs. 25,90,273 as calculated above, for FY 2015-16 & 2016-17.

17. Based on above facts and circumstances, discussion and documents available on records, I hold that M/s. N.K.Oil Mills Pvt. Ltd., are liable to pay the service tax amounting to Rs 25,90,273/- for the period from FY 2015-16 & 2016-17 as per above para. Therefore, I find that the M/s. N.K.Oil Mills Pvt. Ltd., have contravened the provisions of Section 68 and 66B of the Finance Act, 1994 read with Rules 2 and 6 of the Service Tax Rules 1994, in as much as they have failed to pay service tax to the tune of Rs. 25,90,273/- though they were liable to pay the same; they have also contravened the provision of Section 70 of Finance Act, 1994 read with Rule 6 & 7 of the Service Tax Rules, 1994 in as much as they have failed to assess their correct service tax liability and have failed to file correct ST-3 Returns for the period 2015-16 & 2016-17. I also find that Section 75 of Finance Act, 1994 mandates that any person who is liable to pay service tax, shall, in addition to the tax, be liable to pay interest at the appropriate rate. I thus hold that the M/s. N.K.Oil Mills Pvt. Ltd. are also liable to pay the interest on the demand of service Tax of Rs. 25,90,273/-.

18. I find that the as per Sr. No. B.1.1 of Part - B1 of ST-3 Return, the details of "Gross Amount (excluding amounts received in advance, amounts taxable on receipt basis, for which bills/invoices/challans or any other documents may not have been issued) for which bills/invoices/challans or any other documents are issued relating to service provided or to be provided (**including export of service and exempted service**)" was to be furnished and the details of abatement/ exemption claimed was to be furnished at subsequent serial number. Serial No. B.1.9 of Part -B1 of ST-3 returns was meant for claiming for exemption (other than export of service) from the gross receipt. This has not happened in the instant case and the huge amount on which exemption claimed to have been availed by M/s. N.K.Oil Mills Pvt. Ltd., was not declared in the ST-3 Returns.

19. I find that the SCN was proposed on Gross receipts from services (Value from ITR/26AS) for Rs.103920467/- and Rs.40040167/- for F.Y. 2015-16 & 2016-17, however, as per the statement of Profit and Loss account for the

F.Y. 2015-16 & 2016-17, revenue from operation was Rs.15,77,53,436/- and Rs.17,20,48,288/- for F.Y.2015-16 & 2016-17 respectively.

Further, I find that in the subject SCN, taxable value as per ST3 returns had been shown as 0 (Zero) as compared to actual taxable value of Rs. 383611/- as per ST3 returns filed by the assessee for F.Y.2015-16 and taxable value as per ST3 returns shown as 0 (Zero) as compared to actual taxable value of Rs. 11,13,296/- as per ST3 returns filed by the assessee for F.Y.2016-17. I find that , thus, there was apparent mistake in difference in value of taxable service as contested by the department and actual total difference in value of service provided in ST-3 for both the F.Y. 2015-16 & 2016-17. I find that demand of service tax for F.Y.15-16 is Rs.1,50,68,468/- on difference between value of services from ITR/26AS and gross value in service tax provided Rs. 10,39,20,467/-; that for F.Y.2016-17 demand is Rs.60,06,025/- on the difference between value of services from ITR/26AS and gross value in service tax provided Rs. 4,00,40,167/-, however value of taxable services disclosed in audited financials was Rs. 15,77,53,436/- for F.Y.2015-16 and Rs.17,20,48,288/- for F.Y.2016-17. Therefore, I find that there has huge difference in the quantum of service tax demanded from the assessee in SCN and recoverable from the assessee for F.Y. 2015-16 & 2016-17. Thus, it is quite clear that the SCN issuing authorities had clearly erred while issuing the subject SCN.

20. I find that the assessee vide letter dated 02.06.2021 has submitted the copy of Service Tax Registration, Annexure-2 i.e. Notification No.30/2012 for payment of service tax under RCM, Annexure-3 i.e. copy of statement of total turnover of assessee and its bifurcation into GTA service and other than GTA service for F.Y.2015-16 & 2016-17; Copies of audited Financial Statements for the F.Y.2015-16 & 2016-17, P & L Accounts of F.Y.2015-16 & 2016-17 issued by CA Komal Majjudar, M.No.140766.

21. On perusal of para 6 of the subject SCN, I find that the demand of Service Tax for the period 2017-18 (up to 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 under proviso to Section 73(1) read with master circular no.1053/02/2017-CX dated 10.03.2017. However, I do not find any charges leveled for the demand for the period 2017-18 (up to June,2017) in the subject SCN. I also find that no data for the period 2017-18 (up to June, 2017) is available in the instant case file, and the same has also not been provided by the department. The assessee also have not provided Balance Sheet/P& L Accounts for the period 2017-18 (up to June,2017), hence, I refrain myself for entering into any discussion for the period 2017-18 (up to June, 2017) to determine the liability or otherwise of Service Tax for the period 2017-18 (upto June,2017). I also find that SCN had been issued on the basis of data shared by CBDT with CBIC in respect of taxable value declared in ST3 vis-à-vis declared in gross receipts form services (Value from ITR/26AS), hence, I am not entering in to any discussion beyond the charges framed in SCN.

22. I find that as discussed herein above, the assessee had rendered taxable services and had not paid the service tax of Rs.25,90,273/- during F.Y. 2015-16 & 2016-17, which is required to be confirmed, demanded and recovered from the assessee. They thereby have violated the provision of Section 68 read with Rule 6 of the Service Tax Rules. It had come to the notice of the department only after the submission of the documents by the assessee, which clearly proves malafide intention of the assessee. I therefore find that the said service tax not paid is required to be demanded and is to be recovered along with interest from them under the proviso to Section 73(1) of the Finance Act, 1994 by invoking extended period of five years and the demand sustainable on above ground shall be recovered under Section 75 of the Finance Act,1994 for the delayed payment.

23 I find that assessee had contested that extended period of limitation cannot be extended in the instant case, they had relied upon the judgment of Apex Court in the case of Cosmic Dye Chemical Vs. Collector of Central Excise reported in 75 ELT 721 SC, that extended period of limitation

can be extended only in case of fraud, willful misstatement or suppression of facts, and the activity undertaken with an intent to evade the payment itself and tax which was clearly in contravention to the provision of the Act or Rules made there under. I find that the facts of the above case relied upon by the assessee are on a different footing and the ratio of the same is not applicable to the facts of the case at hand.

24. Further, it is my considered view that the Government has, from the very beginning, put in place mechanism of trust-based compliance on the part of manufacturers/ supplier of goods/ output service providers/ taxpayers and accordingly, measures such as self-assessment etc., based on mutual trust and confidence have been put in place. In the spirit of mutuality of trust and transparent tax administration with reduced compliance burden vis-à-vis rules & procedures the government has consciously promoted the industries interest. Further, a manufacturer/ supplier of goods/ service provider/ taxpayer is not required to maintain any statutory or separate records under the provisions of the Finance Act, 1994 and Rules made there under, as considerable amount of trust is placed on them and private records maintained by them, for their normal business purposes, are accepted, practically for all the purposes. All these operate on the basis of expectation of honesty, truthfulness and due diligence on the part of the assessee. Therefore, the governing statutory provisions create an absolute liability when any provision is contravened or there is a breach of trust placed on them. From the evidences, it is observed that the assessee had knowingly suppressed the fact of receiving taxable income on which service tax was leviable under Finance Act, 1994, and the same is required to be paid by the assessee. This deliberate act of suppressing income under Finance Act, 1994 is in utter disregard to the requirements of law and breach of trust reposed on them and is certainly not in tune with Government's efforts in the direction to create a voluntary tax compliance regime.

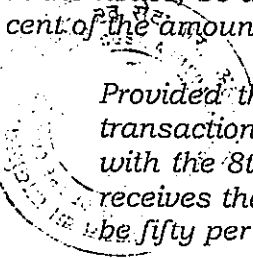
25. Further, it is observed that the assessee was fully aware about the fact that they were receiving such income which was chargeable under the Service Tax. However, in spite of knowing the facts; they chose not to pay the said applicable dues related to Service Tax. This appears to have been done to escape from the eyes of the department with intent to evade the payment of dues related to Service Tax under the Finance Act, 1994. This fact of non-payment of dues related to Service Tax would have remained unnoticed, but for the third party data received from CBDT and the consequent chain / sequence of events. These acts on the part of the assessee tantamounts to willful suppression, concealment and misstatement of facts, with intent to evade the payment of dues related to Service Tax.

26. In view of the above discussion and findings, invoking of extended period of limitation under Section 73 of the Finance Act, 1994 appears to be applicable in the present case.

27. Since in the instant case, suppression of material facts have been established beyond doubt as discussed in details in the paras supra, I consider this as a fit case for imposition of penalty under Section 78 of the Finance Act, 1994 which reads as under:

***“SECTION 78. Penalty for failure to pay service tax for reasons of fraud, etc.-***

*(1) Where any service tax has not been levied or paid, or has been short-levied or short-paid, or erroneously refunded, by reason of fraud or collusion or willful misstatement or suppression of facts or contravention of any of the provisions of this Chapter or of the rules made thereunder with the intent to evade payment of service tax, the person who has been served notice under the proviso to sub-section (1) of section 73 shall, in addition to the service tax and interest specified in the notice, be also liable to pay a penalty which shall be equal to hundred per cent. of the amount of such service tax :*



*Provided that in respect of the cases where the details relating to such transactions are recorded in the specified records for the period beginning with the 8th April, 2011 upto the 24 date on which the Finance Bill, 2015 receives the assent of the President (both days inclusive), the penalty shall be fifty per cent. of the service tax so determined :*

*Provided further that where service tax and interest is paid within a period of thirty days of — the date of service of notice under the proviso to (i) sub-section (1) of section 73, the penalty payable shall be fifteen per cent. of such service tax and proceedings in respect of such service tax, interest and penalty shall be deemed to be concluded; (ii) the date of receipt of the order of the Central Excise Officer determining the amount of service tax*



*under sub-section (2) of section 73, the penalty payable shall be twenty-five per cent. of the service tax so determined :*

*Provided also that the benefit of reduced penalty under the second proviso shall be available only if the amount of such reduced penalty is also paid within such period :*

*Explanation. — For the purposes of this sub-section, "specified records" means records including computerised data as are required to be maintained by an assessee in accordance with any law for the time being in force or where there is no such requirement, the invoices recorded by the assessee in the books of accounts shall be considered as the specified records."*

27.1 Since, it is already proved that the assessee had suppressed the relevant facts from the department obviously with an intent to evade payment of legitimate service tax dues the consequences shall automatically follow. Hon'ble Supreme Court has settled this issue in the case of U.O.I Vs. Dharmendra Textile Processors reported in 2008 (231) ELT3 (SC) and has further clarified the same in the case of U.O.I. Vs. RSWM reported in 2009 (238) ELT 3 (SC). Hon'ble Supreme Court has said that the presence of **malafide** intention is not relevant for imposing penalty and *mens rea* is not an essential ingredient for penalty for tax delinquency which is a civil obligation. Further, Hon'ble High Court of Karnataka at Bangalore in the case of Motor World (2012(27)STR225(Kar.)) has held that;

"Section 78 applies to a case where a person has registered himself under the Act and failed to file the prescribed return and in such return filed, he has suppressed or concealed the value of taxable service or has furnished inaccurate value of such taxable service.....

.....Therefore, the argument that once acts of suppression, concealment and furnishing inaccurate particulars are established, the penalty follows as a matter of course or in other words is automatic, is without any substance as it runs counter to the express provision contained in Sections 78 and 80 of the Act. When once it is held that there is no reasonable cause, then the authority is empowered to impose penalty as prescribed under Section 78, for such failure. Here the penalty prescribed is penalty which shall not be less than but which shall not exceed twice the amount or service tax sought to be evaded by reason of suppression or concealment or the value of taxable service or the furnishing of inaccurate value of such taxable service.

21. When once the ingredients of Section 78 are established and there is no reasonable cause for failure. Section 80 is not attracted. Then the authority has to impose a minimum penalty of the amount or service tax sought to be evaded and the maximum is double the said amount. Here, there is no discretion, which is vested with the authority. The discretion is only confined to impose a penalty above the minimum and less than the maximum provided for under the Act....."

27.2 Thus penalty under Section 78, is attracted whenever any Service Tax has not been levied or not paid or has been short levied or short paid or erroneously refunded by the reasons of fraud, suppression of facts, willful misstatement or contravention of any provisions of Finance Act, 1994 or of the rules made there under with intent to evade the payment of service tax and

this penalty shall not be less than the duty evaded. Thus the assessee have rendered themselves liable to penalty under section 78 of the Finance Act, 1994 as they had not paid service tax in spite of the fact that they were providing the taxable services. However, as per the second proviso to section 78, where such service tax along with interest is paid within 30 days from the date of communication of the order penalty would be further reduced to 25% of the service tax so determined. The benefit of reduced penalty shall be available only if such penalty is also paid within 30 days referred to as above.

28. Regarding penalty under Section 77, I find that the assessee has also contravened the provision of Section 67 of the Finance Act, 1994 in as much as they failed to determine the correct value of taxable services by not mentioning the same in ST3 returns; violated the provisions of Section 68 of the act read with Rule 6 of the Service Tax Rules, 1994 by not paying the Service Tax of Rs. 25,90,273/- during the F.Y. 2015-16 and 2016-17. Further, the assessee has not assessed the tax due on the services provided by them, as discussed above, and failed to file correct ST3 returns in time thereby violating the proviso of Section 70 of the act read with Rule 7 of the Service Tax Rules, 1994. In view of the above, they are liable for imposition of appropriate penalty under Section 77 of the Finance Act, 1994.

29. Further, in view of the discussion made in the forgoing paras, I hold that the assessee has failed to pay the service tax on the taxable income received by them, suppressing the facts from the department by contravening the provisions of Section 68 of the Finance Act, 1994 read with Rule 6 of the Service Tax Rules, 1994, Section 70 of the Finance Act, 1994 read with Rule 7 of the Service Tax Rules, 1994 and Section 67(1) of the Finance Act, 1994 read with Rule 5(1) of the Service Tax Rules, 1994. The Service Tax totally amounting to Rs. 25,90,273/- is recoverable from the assessee under the provisions of Section 73(1) of the Finance Act, 1994 and they have also rendered themselves liable to pay interest under section 75 of the Finance Act, 1994. They have further rendered themselves liable for penalty under the provisions of Section 78 of the Finance Act, 1994.

30. Therefore, from the factual matrix and the question of law as discussed in the foregoing paras, I pass the following order: -

**ORDER**

- (i) I confirm the demand and order recovery of Service Tax of Rs. 25,90,273/- (Rupees Twenty Five Lakh Ninety Thousand Two Hundred Seventy Three Only) from the assessee under the provision of Section 73 of the Finance Act, 1994.
- (ii) I order to recover interest at the applicable rate from the assessee, under the provisions of Section 75 of the Finance Act, 1994 on the demand at (i) above.
- (iii) I impose penalty of Rs. 25,90,273/- (Rupees Twenty Five Lakh Ninety Thousand Two Hundred Seventy Three Only) on the assessee, under section 78 of the Finance Act, 1994. If the service tax amount is paid along with appropriate interest as applicable, within 30 days from the date of receipt of this order, then the amount of penalty under Section 78 shall be reduced to 25% of the Service Tax amount, provided if such penalty is also paid within such period of 30 days.
- (iv) I impose penalty of Rs.10,000/- (Rupees Ten Thousand Only) upon them under section 77(2) of the Finance Act, 1994 for failure to show correct taxable value in their ST3 returns.



(Upendra Singh Yadav)  
Commissioner,  
Central Excise & CGST,  
Ahmedabad North.

Date: 02.05.2022

By Regd. Post AD./Hand Delivery  
F. No. STC/15-212/OA/2021

To  
M/s. N.K.Oil Mills Pvt. Ltd.,  
7<sup>th</sup> Floor, Popular House,  
Ashram Road,  
Ahmedabad

Copy for information to:

- 1 The Chief Commissioner of CGST & C. Ex., Ahmedabad Zone.
- 2 The Deputy/Assistant Commissioner, CGST & C. Ex., Division-VII, Ahmedabad North.
- 3 The Superintendent, Range-I, Division-VII, Ahmedabad North.
- ✓ 4 The Superintendent (System), CGST, Ahmedabad North for uploading on website.
- 5 Guard File.

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