


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

निबन्धित पावती डाक द्वारा / By REGISTERED POST AD

फा .सं/. STC/15-165/OA/2020

DTN 20220224 WT0000408294

आदेश की तारीख / Date of Order :21.02.2022

जारी करने की तारीख / Date of Issue :23.02.2022

द्वारा पारित/Passed by -

उपेन्द्र सिंह यादव / UPENDRA SINGH YADAV

आयुक्त / COMMISSIONER

ORDER-IN-ORIGINAL No. AHM-EXCUS-002-COMMR-67/2021-22

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

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

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

M/s. Seacoast Shipping and Marine Services (Prop. Manishkumar Raichand Shah, HUF), B-11, Westent Park, Nr. Gurudwara, Sarkhej Gandhinagar Highway, Bodakdev, Ahmedabad-380 084, were issued SCN dated 23.10.2020 by the department for demand of Service Tax.

BRIEF FACTS OF THE CASE PERTAINING TO THE SCN ISSUED TO M/S. SEACOAST SHIPPING AND MARINE SERVICES (PROP. MANISHKUMAR RAICHAND SHAH, HUF) B-11, WESTEND PARK, NR. GURUDWARA, SARKHEJ GANDHINAGAR HIGHWAY, BODAKDEV, AHMEDABAD -380 084 ARE AS FOLLOWS:

M/s. Seacoast Shipping and Marine Services (Prop. Manishkumar Raichand Shah, HUF), B-11, Westent Park, Nr. Gurudwara, Sarkhej Gandhinagar Highway, Bodakdev, Ahmedabad-380 084, (hereinafter referred to as 'Assessee') are engaged in providing taxable services and are holding Service Tax Registration No.AAOHM2559LSD001.

2. As per the records available with the Divisional Office of Division-VI, Ahmedabad North and on going through the Third Party Data shared by CBDT with CBIC, the Sales/Gross Receipt from Services (Value from ITR) 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. It was observed that there was difference in Value of Services in ITR/TDS and Gross Value of Services provided in ST-3 returns to the tune of Rs. 35,45,34,426/-. It therefore appeared that the service provider had less/not discharged their service tax liability of Rs.5,08,40,426/- on the aforesaid differential amount of Rs. 35,45,34,426/- for the F.Y. 2015-16 & 2016-17. The details pertaining to the difference on value of service are herein as under:

F.Y.	Difference in value FY 15-16	Service Tax from 01.04.15 to 31.05.15	Service Tax from 01.06.15 to 31.03.16	Education cess 2% of S.Tax from 01.04.15 to 31.05.15	Sec Higher Education cess 1% of S Tax from 01.04.15 to 31.05.15	Swachh Bharat Cess from 15.11.15 to 30.03.16	Total Duty FY 15-16
2015-16	212206140	4255750	24825211	85115	42557	401156	29609791

FY	Difference in value FY 16-17	Service Tax from 01.04.16 to 31.03.17	Swachh Bharat Cess from 01.04.16 to 31.03.17	Krishi Kalyan Cess from 01.06.16 to 31.03.17	Total Duty FY 16-17
2016-17	142328286	19925960	711641	593034	21230635

F.Y.	Total Difference between value of services from ITR/TDS and Gross value in service tax provided whichever higher	Service Tax	Education cess 2% of S.Tax from 01.04.15 to 31.05.15	Sec Higher Education cess 1% of S Tax from 01.04.15 to 31.05.15	Swachh Bharat Cess from 15.11.15 to 30.03.16	Krishi Kalyan Cess from 01.06.16 to 31.03.17	Grand total ST
2015-16 to 2016-17	354534426	49006921	85115	42557	1112797	593034	50840426

3. The assessee were requested to provide explanation for such difference and to submit documents in support thereof viz. Audited Balance Sheet, Profit & Loss Account, Copy of ledger, Gross Trial Balance Sheet, ITR, Form 26AS, ST3 returns, samples sales invoice along with details of all the sales invoices issued during F.Y.2015-16 & 2016-17 vide letter/email. But, the assessee neither submitted any details/documents explaining such difference nor responded to the letters in any manner.

4. It therefore appeared that, the assessee had not discharged their service tax liability on the actual value received towards taxable services provided by them, hence, there appeared to be short payment of Service Tax by the assessee of Rs. 5,08,40,426/- during the material period. Further, the service provider appeared to have contravened the provisions of Section 68 of the Finance Act, 1994 read with Rule 6 of Service Tax Rules, 1994, inasmuch as they appeared to have failed to pay Service Tax to the extent of Rs. 5,08,40,426/- as per their ITR/Form 26AS, in such manner and within such period prescribed in respect of taxable services provided/received by them; they also appeared to have contravened Section 70 of Finance Act 1994 inasmuch as they had failed to properly assess their service tax liability under Rule 2(1)(d) of Service Tax Rules, 1994.

5. The assessee appeared to have short paid/not paid Service Tax of Rs. 5,08,40,426/- on the actual value received towards taxable services provided which appeared to be recoverable under proviso to Section 73(1) of the said Act along with interest under Section 75 *ibid* not paid by them under Section 68 of the said Act read with Rule 6 of Service Tax Rules, 1994, inasmuch as the said service provider appeared to have suppressed the

facts from the department and had contravened the provisions with intent to evade payment of service tax.

6. In terms of Section 68 of the Finance Act, 1994 read with Rule 6 of the Service Tax Rules, 1994, every person providing taxable service to any person is required to pay Service Tax at the rate specified in Section 66 in such manner and within such period as may be prescribed. In the present case, on the basis of Third party Data/information made available to the department by the CBDT for the F.Y. 2015-16 & 2016-17, the assessee appeared to have less discharged their service tax liability on the actual value received towards taxable services provided at the rate prescribed under Section 66 of the said Act. All these acts of contravention on the part of the service provider appeared to have been committed by way of suppression of the facts by not declaring/not considering the correct value of taxable services provided by them for payment of Service Tax to the Central Government for the period in question, with an intent to evade payment of Service Tax and therefore the service tax which was not paid at the material time was required to be demanded and recoverable under the proviso to Section 73(1) along with interest as per provision of Section 75 of the said Act.

7. All the above acts of contravention on the part of the assessee appeared to be punishable; and they appeared to be liable for penalty under Section 76 of the said Act. As per Section 70 of the said Act, the person liable to pay Service Tax shall himself assess the tax due on the services provided by him and shall furnish a prescribed return as per Rule 7 of the Service Tax Rules, 1994 and since they had failed to do so, they made themselves liable for penalty in terms of Section 77 of the said Act.

8. In addition to the contravention, omission and commission on part of the said assessee as stated in the foregoing paras, it appeared that the said assessee had willfully suppressed the facts, nature and value of service provided by them with an intent to evade the payment of Service Tax rendering themselves liable for penalty under Section 78 of the Finance Act, 1994.

9. The provisions of omitted Chapter V of the Finance Act, 1994 had been saved vide Section 174 (2) of the CGST Act, 2017, and therefore the provisions of the said repealed/amended

Acts and Rules made thereunder were sought to be enforced for the purpose of demand of duty, interest, etc., and imposition of penalty under the Show Cause Notice.

10. Further, Para 2.8 of the Master Circular No. 1053/02/2017-CX dated 10.03.2017 issued by the CBEC, New Delhi clarified as under :

'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 would not be considered as invalid. It would still be desirable that the principles and manner of computing the amounts due from the notice are clearly laid down in this part of the SCN. In the case of Gwalior Rayon Mfg. (Wvg.) Co. Vs. UOI, 1982 (OIO) 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.'

11. It appeared that no data for the F.Y. 2017-18 (up to June'2017) had been disclosed thereof by the Income Tax Department, nor the reason for the non-disclosure was made known to the department (CBIC). The said assessee had also failed to provide the required information to the Department. Therefore, the assessable value for the year F.Y. 2017-18 (up to June'2017) was not ascertainable at the time of issuance of Show Cause Notice. Consequently, if any other amount was to be disclosed by the Income Tax Department or any other sources/agencies, against the said assessee, action was to be initiated against them under the proviso to Section 73(1) of the Finance Act, 1994 read with Para 2.8 of the Master Circular No. 1053/02/2017-CX dated 10.03.2017, in as much as the Service Tax liability arising in future, for the period F.Y. 2017-18 (up to June'2017) covered under the Show Cause Notice, was to be recoverable from the said assessee accordingly.

12. Therefore, a Show Cause Notice No.STC/15-165/OA/2020 dated 23.10.2020 was issued by the Principal Commissioner, Central Excise & CGST, Ahmedabad North to M/s. Seacoast Shipping and Marine Services (Prop. Manishkumar Raichand Shah, HUF), B-11, Westent Pakr, Nr. Gurudwara, Sarkhej Gandhinagar Highway, Bodakdev, Ahmedabad-380 084, asking them as to why:

(a) The demand of Service Tax to the extent of Rs. 5,08,40,426/- (Service Tax of Rs.49006921/- + Education cess of Rs.85115/- + SHEC of Rs.42557/- + Swachh Bharat Cess of

Rs.1112797/- + Krishi Kalyan Cess of Rs.593034/-) short paid/ not paid by them, should not be confirmed and recovered from them under the provisions of Section 73 of the Finance Act, 1994;

(b) Interest at the appropriate rate should not be recovered from them under the provisions of Section 75 of the Finance Act, 1994;

(c) Penalty should not be imposed upon them under Section 76 of the Finance Act, 1994 for their failure to make payment of service tax payable within prescribed time-limit;

(d) Penalty should not be imposed upon them under the provisions of Section 77 of the Finance Act, 1994 for the failure to assess the correct tax liability.

(e) Penalty should not be imposed upon them under the provisions of Section 78 of the Finance Act, 1994 as amended for suppressing and not disclosing the value of the said taxable service provided by them before the department with an intent to evade payment of service tax.

13. DEFENCE REPLY:

The assessee vide letter dated 23.11.2020 tendered their written submission. They have submitted that they were under investigation from DGGI (Directorate General of Goods and Service Tax Intelligence) Ahmedabad Zonal Unit; they submitted that search was conducted in their premises by DGGI on 11.03.2019 for Service Tax and GST matters and all the documents were seized by DGGI. They have submitted the copy of panchnama in support of their contention. They have submitted that detailed verification were done by DGGI, and they have filed all service tax returns and have paid taxes alongwith interest and penalty, that the payment made by them are under investigation and they were awaiting closure report from DGGI. They have also submitted the copy of notice, summons and reply filed before the DGGI as evidence in support of their submission.

They have submitted that since the matter is already under investigation from DGGI, and they had paid all taxes with interest and penalty, the subject matter may be closed. They have submitted the copy of panchnama dated 11.03.2019; copy of mail to GST Division-VI; Copy of summons, notice and reply filed with DGGI; profit and loss a/c balance sheet and service tax returns for F.Y.15-16 and 16-17.

14. PERSONAL HEARING:

Personal hearing on the subject SCN was granted to the assessee on 29.09.2021, 15.11.2021, 01.12.2021 and 24.01.2022. Neither assessee nor their representative appeared for personal hearing in the subject matter before the adjudicating authority.

DISCUSSION & FINDINGS:

15. I have carefully gone through the facts of the case and records available in the case file, which includes the SCN, the defence reply dated 23.11.2020 and documents submitted by the assessee. Further, assessee were granted four personal hearing opportunities, but they have failed to appear for Personal Hearing, though asked to do so many times as mentioned in Para-14 above. Therefore, it appears that the assessee is not interested in defending their case in person through personal hearing. Under the circumstances, I take up the matter for adjudication proceeding ex-parte since enough opportunities have been given to the noticee to defend their case and attend personal hearing. I accordingly have no option left but to decide the instant Show Cause Notice on the basis of records/documents available in the case file.

15.1 On going through the SCN, I find that data of Sales/Gross receipt from services as per ITR was 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 FY 2015-16 & 2016-17. The difference in value of services to the extent of Rs. 35,45,34,426/- was noticed and therefore, the subject SCN for recovery of Service Tax of Rs. 5,08,40,426/- was issued. Apart from the aforementioned difference noticed, no other concrete documentary tangible evidence was adduced by the department to substantiate the allegations. 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. 35,45,34,426/- under proviso to section 73(1) of Finance Act, 1944 or not.

15.2 I discern that the assessee in his defence reply dated 23.11.2020 has stated that they had received mail on October 22, 2020 communicating/conveying pre-SCN consulting letter for SCN and mismatch in figures for ST3. In response to the said mail they had replied that they were under investigation from DGGI (Directorate General of Goods and Service Tax Intelligence), Ahmedabad Zonal Unit; that search were carried out on their premises by the DGGI on 11.03.2019 for Service Tax and GST matter; that all the documents were taken over by the

DGGI, and in support of their say they had submitted the copy of order of seizure by the DGGI. The same are reproduced as under;

FORM NO. 1 (REV. 10)
 15/11/2015
 1000

TABLE No. 1 (REV. 10)
 15/11/2015
 1000

Sl. No.	Description of Documents/Details Seized	Date	Value
A1	Purchase Invoice (1001-1001)	20.07.2015	1.000
A2	Purchase Invoice (1002-1002)	20.07.2015	1.000
A3	Purchase Invoice (1003-1003)	20.07.2015	1.000
A4	Purchase Invoice (1004-1004)	20.07.2015	1.000
A5	Purchase Invoice (1005-1005)	20.07.2015	1.000
A6	Purchase Invoice (1006-1006)	20.07.2015	1.000
A7	Purchase Invoice (1007-1007)	20.07.2015	1.000
A8	Purchase Invoice (1008-1008)	20.07.2015	1.000
A9	Purchase Invoice (1009-1009)	20.07.2015	1.000
A10	Purchase Invoice (1010-1010)	20.07.2015	1.000
A11	Purchase Invoice (1011-1011)	20.07.2015	1.000
A12	Purchase Invoice (1012-1012)	20.07.2015	1.000
A13	Purchase Invoice (1013-1013)	20.07.2015	1.000
A14	Purchase Invoice (1014-1014)	20.07.2015	1.000

A15	Purchase Invoice (1015-1015)	20.07.2015	1.000
A16	Purchase Invoice (1016-1016)	20.07.2015	1.000
A17	Purchase Invoice (1017-1017)	20.07.2015	1.000
A18	Purchase Invoice (1018-1018)	20.07.2015	1.000
A19	Purchase Invoice (1019-1019)	20.07.2015	1.000
A20	Purchase Invoice (1020-1020)	20.07.2015	1.000
A21	Purchase Invoice (1021-1021)	20.07.2015	1.000
A22	Purchase Invoice (1022-1022)	20.07.2015	1.000
A23	Purchase Invoice (1023-1023)	20.07.2015	1.000
A24	Purchase Invoice (1024-1024)	20.07.2015	1.000
A25	Purchase Invoice (1025-1025)	20.07.2015	1.000
A26	Purchase Invoice (1026-1026)	20.07.2015	1.000
A27	Purchase Invoice (1027-1027)	20.07.2015	1.000
A28	Purchase Invoice (1028-1028)	20.07.2015	1.000
A29	Purchase Invoice (1029-1029)	20.07.2015	1.000
A30	Purchase Invoice (1030-1030)	20.07.2015	1.000

Place: Ahmedabad
 Date: 11.03.2019

Name and address
 No. 111, Rajiv Vindanagar, Ahmedabad
 Rajiv Vindanagar, Ahmedabad, Gujarat-380015
 Ahmedabad, Gujarat-380015

Signature

Signature

16. Except for the defence reply dated 23.11.2020, the assessee have not appeared for personal hearing to offer any additional evidence/submission. Accordingly, to get the matter verified, I as the adjudicating authority wrote a letter dated 03.02.2022 to the Additional Directorate, DGGI, AZU, Ahmedabad to seek the factual position/veracity of the investigations

being carried out by them in the subject matter against the noticee. For ease of ready reference copy of the said letter is placed below;



आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER
केंद्रीय वस्तु एवं सेवा कर तथा केंद्रीय उत्पाद शुल्क, अहमदाबाद उत्तर
CENTRAL GOODS & SERVICES TAX & CENTRAL EXCISE, AHMEDABAD NORTH
पहली मंजिल, कस्टम हाउस, नवरंगपुरा, अहमदाबाद - 380009
FIRST FLOOR, CUSTOM HOUSE, NAVRANGPURA, AHMEDABAD - 380009
E-Mail: oia@hq-cgstmdnorth@gov.in, oiaahmedabad2@gmail.com
फोन/Phone: 079-27544599 फैक्स/Fax: 079-27544463



F.No.STC/15-165/OA/2020

Dated: 03.02.2022

By Sure: 5034

To,
The Additional Director,
DGGI, AZU,
6th & 7th Floor, 1- The Address,
Opp. HCG Hospital, Near Sola Fly Over,
Sola, Ahmedbad-380060.

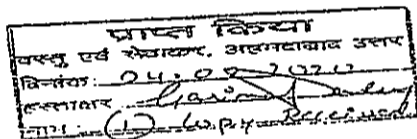
Sir,

Sub:- Investigation against M/s. Sea Coast Shipping and Marine Services.

Please refer to this office letter of even no. dated. 13.01.2022 issued by the Additional Commissioner, CGST & C. Ex., Ahmedabad North on the above cited subject (Copy enclosed).

In this connection, it is to bring to your kind attention that no reply on the subject matter has been received by the Commissionerate till date. Since, the SCN issued by this office is pending for adjudication for more than a year the same is required to be adjudicated by the undersigned at the earliest. You are again requested to kindly confirm whether DGGI, AZU has issued SCN or otherwise on the subject issue. If indeed a SCN was issued please provide a copy of the SCN to this office for further adjudication purpose as the matter has been pending for more than 1 year.

Yours faithfully,



(Upendra Singh Yadav)
COMMISSIONER
CGST & C.Ex.
Ahmedabad North.

Encl: As above

16.1 The Additional Director, DGGI, AZU vide letter F.No.DGGI/AZU/GR.D/12(4)142/2018-19/10617-10618 dated 09.02.2022 had intimated that they were not investigating any case against the assessee, based on third party data received from CBDT. However, they were investigating case against the assessee related to non-filing of Service Tax Return and non-payment of Service tax for the period F.Y.2015-16(Oct-March), F.Y.16-17 and F.Y.2017-18 (April-June). On perusal of the letter of Additional Director, DGGI, Ahmedabad, it is quite clear that investigation carried out by the DGGI is also co-related with mismatch between the CBDT data and CBIC data as the data mismatched is only because the taxable value is not shown in ST3 returns or ST3 returns are not filed by the noticee. I also find that the DGGI had closed the investigation and submitted report for the period F.Y.2015-16(Oct-March), F.Y.16-17 and F.Y.2017-18 (April-June).

because the taxable value is not shown in ST3 returns or ST3 returns are not filed by the noticee. I also find that the DGGI had closed the investigation and submitted report for the period F.Y.2015-16(Oct-March), F.Y.16-17 and F.Y.2017-18 (April-June). Additionally, on going through the seizure order, I find that the sales invoices (1-43) for the period involved 26.05.2015 onwards had been put under seizure, therefore, I discern that the period of 2015-16 (April to September) pertaining to the noticee had also been investigated by the DGGI.

I find that DGGI vide above said letter has stated "tax payer has paid Service Tax of Rs.1,64,14,196/- along with interest and penalty. The competent authority has closed the investigation with regard to non-payment/non-filing of service tax returns". For ease of ready reference, copy of the said letter is reproduced as under;



वस्तु एवं सेवाकर आसूचना महानिदेशालय, अहमदाबाद अंचल इकाई, अहमदाबाद
DIRECTORATE GENERAL OF GOODS AND SERVICES TAX INTELLIGENCE,
AHMEDABAD ZONAL UNIT, AHMEDABAD.
 छठी और सातवीं मंजिल, "आई-दि एड्रेस", एच. सी. जी. हॉस्पिटल के सामने,
 सोला फ्लाईओवर के पास, सोला, अहमदाबाद - 380060
 6th and 7th Floor, "I-The Address", Opp. H.C.G. Hospital, Near Sola Flyover,
 Sola, Ahmedabad- 380060

15 FEB 2022
 अहमदाबाद

F.No. DGGI/AZU/Gr.D/12(4)142/2018-19

Dated: 09.02.2022

1067-10616

To,
 The Additional Commissioner,
 CGST & Central Excise,
 Ahmedabad North Commissionerate,
 1st Floor, Custom House, Nr. All India Radio,
 Navrangpura, Ahmedabad.

DC (prev.)

Sir,

Subject: - Investigation against M/s. Sea Coast Shipping and Marine Service -m/r.

Please refer to your office letter F.No. STC/15-165/OA/2020 dated 12.01.2022 on the above subject matter.

In this connection, it is to inform that this office is not investigating any case against M/s. Sea Coast Shipping and Marine Service, based on third party data received from CBDT. However, this office has investigated case against M/s. Sea Coast Shipping and Marine Service which related to non-filing of Service Tax return and non-payment of service tax for the period F.Y. 2015-16 (Oct- March), F.Y. 2016-17 and F.Y. 2017-18 (April-June).

Further, the taxpayer has paid Service Tax of Rs. 1,64,14,136/- along with interest and penalty. The competent authority has closed the investigation with regard to non-payment / non- filing of service tax returns.

Yours faithfully,

Encl: as above.

Prasanna V.P.
 9/2/22
 (Prasanna V. Pattanashetti)
 Additional Director

Copy to :

01. The Commissioner, CGST & Central Excise, Ahmedabad North Commissionerate, 1st Floor, Custom House, Nr. All India Radio, Navrangpura, Ahmedabad for information please.

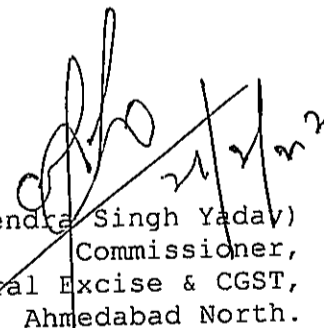
16.2 Therefore, I find that the present SCN is issued on the basis of data shared by CBDT to CBIC, in which no concrete evidence apart from data mismatch has been adduced is not

legally sustainable in view of the investigation being closed by the DGGI, AZU, Ahmedabad and the assessee paying service tax of Rs. 1,64,14,196/- along with interest and penalty as mentioned in above letter. Since, the DGGI has complete their investigation in connection with non filing of ST3 returns and non payment of service tax, and close the investigation, therefore, I am of the opinion that present SCN is liable to be dropped.

17. In view of the facts and circumstances pertaining to the case, since the demand itself is not tenable in law, accordingly I do not consider it necessary to delve in the merits of invoking extended period of limitation which has been discussed in the SCN at length and contested by the said assessee in their submissions. For the same reasons, I am also not entering into any discussions on the need or otherwise of imposing penalty. Therefore, from the factual matrix and the question of law as discussed in the foregoing paras, I pass the following order: -

ORDER

I drop the proceedings initiated against M/s. Seacoast Shipping and Marine Services (Prop. Manishkumar Raichand Shah, HUF), B-11, Westent Pakr, Nr. Gurudwara, Sarkhej Gandhinagar Highway, Bodakdev, Ahmedabad-380 084, vide Show Cause Notice F. No. STC/15-165/OA/2020 dated 23.10.2020.


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

Date: 21.02.2022

By Regd. Post AD./Hand Delivery
F.No. STC/15-165/OA/2020.

To,
M/s. Seacoast Shipping and Marine Services
(Prop. Manishkumar Raichand Shah, HUF),
B-11, Westent Pakr,
Nr. Gurudwara,
Sarkhej Gandhinagar Highway,
Bodakdev,
Ahmedabad-380 084.

Copy to:

1. The Chief Commissioner of CGST & C. Ex., Ahmedabad Zone.

2. The Assistant Commissioner, CGST & C.Ex., Division-VI, Ahmedabad North.
3. The Superintendent, Range-II, Division-VI, Ahmedabad North.
- ✓ 4. The Superintendent (System), CGST, Ahmedabad North for uploading on website.
5. Guard File.