


8/7/22

<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/. F.NO. STC/15-197/OA/2021-22

DIN : 20220664WT0000222F29

आदेश की तारीख /

Date of Order : 17.06.2022

जारी करने की तारीख /

Date of Issue : 17.06.2022

द्वारा पारित/Passed by -

उपेन्द्र सिंह यादव /

UPENDRA SINGH YADAV

आयुक्त /

COMMISSIONER

मूल आदेश संख्या /

ORDER-IN-ORIGINAL No. AHM-EXCUS-002-COMMR- 05/2022-23

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 हैं।

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.

(Amendment in Section 35F of Central Excise Act,1944 dated 06.08.2014)

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



ORDER-IN-ORIGINAL No. AHM-EXCUS-002-COMMR- 05 /2022-23

M/s. Arth Infrastructure , Plot No. 9A, Radhey Ploting, Nr. Gujarat High Court, Nr. Chandan Party Plot, Sola, Ahmedabad- 380060 were issued SCN No. STC/15-197/OA/2021-22 dated 23.04.2021 by the Commissioner, Central GST & Central Excise, Ahmedabad North, Ahmedabad..

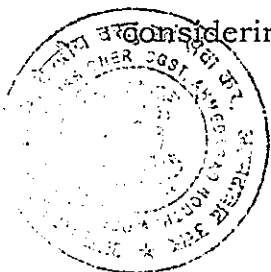
BRIEF FACTS OF THE CASE PERTAINING TO THE SCN ISSUED TO M/S. ARTH INFRASTRUCTURE, ARE AS FOLLOWS:

M/s. Arth Infrastructure , Plot No. 9A, Radhey Ploting, Nr. Gujarat High Court, Nr. Chandan Party Plot, Sola, Ahmedabad- 380060 (hereinafter referred to as the 'noticee' for the sake of brevity) were engaged in providing taxable services. It also appeared that the noticee having PAN AAPFA6090B was not registered with Service tax department.

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

3. As per the information received from the Income Tax Department, it appeared that the said noticee had earned substantial amount of service income from "sales of service" (as per ITR) during FY 2015-16 and 2016-17, however, noticee had not obtained the service tax registration and had not paid service tax thereon.

4. Since the noticee had failed to provide the required details of services provided during the Financial Year 2015-16 and 2016-17, the service tax liability was required to be ascertained on the basis of income from sale of service mentioned in the ITR Return or amount paid to the noticee for providing services as per Form 26AS. Therefore, the figures/data provided by the Income Tax Department were considered to be total taxable value in terms of Section 67 of the Finance Act, 1994 for ascertaining the service tax liability on the noticee. By considering the "sales of services under Sales/ Gross Receipts from services



(Value from ITR)" as provided by the income tax department, the service tax liability for FY 2015-16 and 2016-17 was calculated as under:

Sr. No.	Financial Year	Sales /Gross Receipts from Services (ITR) (in Rs.)	Service Tax (in Rs.)
01.	2015-16	16,09,74,666	2,24,59,097
02.	2016-17	17,03,55,703	2,54,11,003
		33,13,30,369	4,78,70,100

Therefore, it appeared that the said noticee had not paid service tax to the extent of Rs. 4,78,70,100/- (including Cess) on the Gross receipts from Services.

It appeared that the activities carried out by the noticee for a consideration were falling under the definition of service and the said services appeared to be not covered under the negative list of services provided under Section 66D of the Finance Act, 1994 as well as not covered under exemption notification. Hence, the said services provided by the noticee, appeared to be subject to service tax under Section 66B of the Finance Act, 1994.

5. As per Section 68 of the Finance Act, 1994 every person liable to pay service tax shall pay service tax at the rate specified in Section 66B in such manner and within such period which is prescribed under Rule 6 of the Service tax Rules 1994.

6. As per the provisions of Section 70 (Furnishing of Returns) of the Finance Act, 1994:

“(1) Every person liable to pay the service tax shall himself assess the tax due on the services provided by him and shall furnish to the Superintendent of Central Excise, a return in such form and in such manner and at such frequency and with such late fee not exceeding twenty thousand rupees, for delayed furnishing of return, as may be prescribed.

(2) The person or class of persons notified under sub-section (2) of section 69, shall furnish to the Superintendent of Central Excise, a return in such form and in such manner and at such frequency as may be prescribed.”

7. As per the provisions of Section 73(1) of the Finance Act, 1994 where any Service Tax has not been levied or paid or has been short levied or short paid by reasons of willful mis-statement or suppression of facts with intent to evade payment of Service Tax, the Central Excise Officer may within five years from the relevant date, serve a notice on the person chargeable with Service Tax which



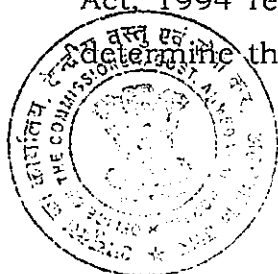
has not been levied or paid or which has been short levied or short paid requiring him to show cause why he should not pay the amount specified in the notice.

8. As per Rule 6 of the Service Tax Rules, 1994, the Service Tax shall be paid to the credit of the Central Government by 5th day of the month, immediately following the said calendar month in which the payments are received, towards the value of taxable service. Rule 7 of the Service Tax Rules, 1994 stipulates that the noticee shall submit their Service Tax returns in the form ST-3 within the prescribed time.

9. As per Section 69(1) of the Act, every person liable to pay the service tax under this Chapter or the rules made thereunder shall, within such time and in such manner and in such form as may be prescribed, make an application for registration to the Superintendent of Central Excise. Further, as per Section 69(2) of Finance Act, 1994, any service provider, whose aggregate value of taxable service in a financial year exceeds 9 lakhs is required to take Registration. Further, according to Notification No. 33/2012 -ST dated 20.06.2012, Central Government had exempted taxable service of aggregate value not exceeding ten lakh rupees in preceding year from the whole of the Service Tax leviable thereon under Section 66B of the Finance Act, 1994. Therefore, it appeared that the noticee was required to obtain Service tax Registration and comply with the service tax laws accordingly.

10. From the documentary evidence available at the relevant time, it appeared that the said noticee had failed to pay/deposit Service Tax to the extent of Rs. 4,78,70,100/- (including Cess) which was arrived at on the basis of "Sales /Gross Receipts from Services (ITR)" during the Financial Year 2015-16 and 2016-17. The said non payment appeared to have been done with intent to evade payment of Service Tax. Accordingly, it appeared that the said noticee had failed to discharge the Service Tax liability of Rs. 4,78,70,100/- (including Cess) worked out on value of Rs. 33,13,30,369/- and therefore, the said Service Tax was required to be demanded/recovered from them under Section 73(1) of the Finance Act, 1994 read with Section 68 of the Finance Act, 1994.

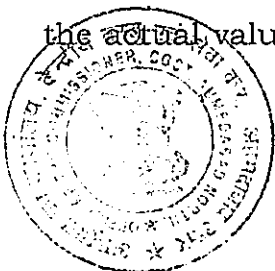
11. Therefore, it appeared that the said noticee had (i) Failed to declare correctly, assess and pay the service tax due on the taxable services provided by them and to maintain records and furnish returns, in such form i.e. ST-3 and in such manner and at such frequency, as required under Section 70 of the Finance Act, 1994 read with Rule 6 & 7 of the Service Tax Rules, 1994; (ii) Failed to determine the correct value of taxable service provided by them under Section



67 of the Finance Act, 1994; (iii) Failed to pay the Service Tax correctly at the appropriate rate within the prescribed time in the manner and at the rate as provided under the said provision of Section 66B and Section 68 of the Finance Act, 1994 and Rules 2 & 6 of the Service Tax Rules, 1994 in as much as they had not paid service tax as worked out in the Table for Financial Year 2015-16 and 2016-17; (iv) contravened the provisions of Section 68, and 70 of the Finance Act, 1994 read with rule 6, and 7 of Service Tax Rules, 1994 which appeared to be punishable under the provisions of Section 78 of the Finance Act, 1994 as amended from time to time; (vi) made themselves liable to pay interest at the appropriate rates for the period from due date of payment of service tax till the date of actual payment as per the provisions of Section 75 of the Finance Act, 1994; (vii) contravened Section 77 of the Finance Act, 1994 in as much as they did not provide required data /documents as called for, from them (viii) also contravened the provision of section 69 in as much as they did not obtain the service tax registration.

12. It had been noticed that at no point of time, the noticee had disclosed full, true and correct information about the value of the services provided by them or intimated to the Department regarding receipt/providing of Services 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. From the evidences gathered/ available at the relevant time, it appeared that the said noticee had knowingly suppressed the facts regarding receipt of/providing of services by them, and thereby not paid/short paid/not deposited Service Tax thereof to the extent of Rs. 4,78,70,100/-. Thus, it appeared that there was a deliberate withholding of essential and material information from the department about service provided and value realized by the noticee which were in direct contradiction with the spirit of self assessment and faith reposed in the service provider by the government.

13. As per Section 75 *ibid* every person liable to pay the tax in accordance with the provisions of Section 68, or rules made there under, who fails to credit the tax or any part thereof to the account of the Central Government within the period prescribed, is liable to pay simple interest (at such rate not below ten per cent and not exceeding thirty six per cent per annum, as is for the time being fixed by the Central Government, by Notification in the Official Gazette) for the period by which such crediting of the tax or any part thereof is delayed. It appeared that the said noticee had not-paid Service Tax of Rs. 4,78,70,100/- on the actual value received towards taxable services provided which appeared to



be recoverable under proviso to Section 73(1) of the Finance Act, 1994 along with interest under Section 75 ibid not paid by them under Section 68 of the Finance Act read with Rule 6 of Service Tax Rules, 1994 inasmuch as the said noticee had suppressed the facts from the department and had contravened the provisions with an intent to evade payment of Service Tax. The said noticee had not discharged their Service tax liability and hence was liable to pay interest under Section 75 of the Finance Act.

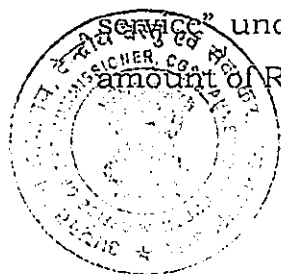
14. All the above acts of contravention on the part of the said noticee resulted into non-payment of Service Tax and they appeared to have been committed by way of suppression of material facts and contravention of provisions of Finance Act, 1994 with an intent to evade payment of Service Tax as discussed in the foregoing paras and therefore, the Service Tax amounting to Rs. 4,78,70,100/- (inclusive of Cess) not paid was required to be demanded and recoverable from them under the proviso to Section 73(1) of the Finance Act, 1994 alongwith Interest thereof at appropriate rate under the provisions of Section 75 of the Finance Act, 1994.

15. All these acts of contravention of the provisions of Section 67, Section 68 and Section 70 of the Finance Act, 1994 read with Rule 6 & Rule 7 of the Service Tax Rules, 1994 appeared to be punishable under the provisions of Section 76 and 77 of the Finance Act, 1994 as amended from time to time. In view of the above, it appeared that the said noticee had contravened the provisions of Finance Act, 1994 and the rules made there under. All the contraventions and violations made by the said noticee appeared to have rendered the noticee liable to penalty under Section 76 & Section 77 of the Finance Act.

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

17. Therefore, Show Cause Notice dated 23.04.2021 was issued to the noticee asking them as to why:

- (i) The service rendered by the noticee should not be considered as "taxable service" under Section 65 of the Finance Act, 1994 and the total/gross amount of Rs. 33,13,30,369/- received towards provision of those services



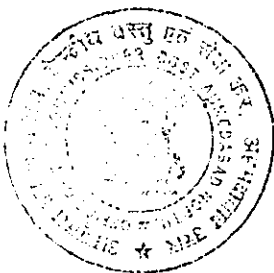
should not be considered as taxable value charged for the said service by the noticee.

- (ii) An amount of Service Tax of Rs. 4,78,70,100/- (Rupees Four Crore Seventy Eight Lakh Seventy Thousand One Hundred Only) not paid for FY 2015-16 and 2016-17, should not be confirmed and recovered from the noticee under proviso to Sub-section (1) of Section 73 of Finance Act, 1994
- (iii) Interest at the appropriate rate should not be demanded and recovered from them under Section 75 of the Finance Act, 1994;
- (iv) Prescribed late fees should not be recovered under Rule 7C of Service Tax Rules 1994 read with Section 70 of the Finance Act, 1994;
- (v) Penalty should not be imposed upon the noticee under the provision of Section 76 of the Finance Act, 1994 for failure to make payment of service tax payable by them.
- (vi) Penalty should not be imposed upon the noticee under the provision of Section 77(1) of the Finance Act, 1994, for failure to take service tax registration as per the provisions of Section 69 of the Finance Act, 1994.
- (vii) Penalty should not be imposed upon them under the provision of Section 78 of the Finance Act, 1994.

DEFENCE REPLY:

18. The noticee vide their letter dated 31.05.2021 submitted their written submission, wherein they interalia have stated that:

- Their business was of Road/ Highway Construction for use by general public, as awarded by the government contracts directly or indirectly.
- The Road construction is exempt from the service tax by virtue of Entry No. 13(a) of Notification No. 25/2012-Service Tax date 20.06.2012.
- They had complied with the notice for pre-SCN Consultation and had submitted the detailed reply, however, their submission was not discussed neither considered by the department and there is no reference of their submission in the SCN issued.

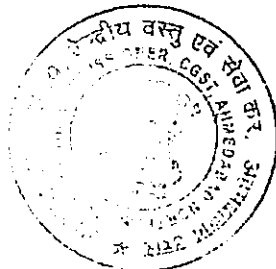


- They were issued notice (letter dated 25.07.2020) by Range-III, Division -VII (S.G. Highway East), Ahmedabad and they had submitted detailed reply on 28.08.2020 and 29.09.2020. They have enclosed the copy of the same.
- They had received another notice (letter) dated 29.10.2020 issued by Range-IV, Division -VI, Ahmedabad North. They have stated that they had replied to the communication on 10.11.2020. They have enclosed the copy of the same.
- They have stated that after these submission they had received the mail in evening on 22.04.2021 for Pre-SCN Consultation on 02.00 pm on 23.04.2021. The opportunity given was merely to show that the principal of natural justice was observed. They had sought time for 2-3 days which was not accorded and SCN was issued on 23.04.2021.
- In support of their submission, they have enclosed the copy of ITR and Computation of Income, Audited P&L and Balance Sheet, Form 26AS for 2015-16 and 2016-17. They have also enclosed the details of work done, copy of their bill, income ledgers, department bill, work order copy, in case of sub contract the copy of agreement with main contractor and work order issued to the main contractor.
- They have also stated that Form 26AS has wrongly shown the payment by M/s. Torrent Power Ltd., the entries in Form 26AS were not pertaining to them. They have not claimed TDS in their income tax return.
- They have stated that the entire work carried out by them was road construction for general public and hence the service provided was exempt service. In view of this, they lastly requested to drop the demand.

PERSONAL HEARING:

19. Personal Hearing was granted to the noticee on 11.05.2021, which was attended by Shri Sunil Sanghvi, CA and Ms. Jigna D. Tripathi, as authorized by the noticee. During the course of hearing, they made reference to their earlier written submission dated 31.05.2021 and stated that the noticee was government contractor and the services provided by them were exempt service vide Mega Exemption notification. They requested to drop the SCN in the interest of justice.

DISCUSSION AND FINDINGS:

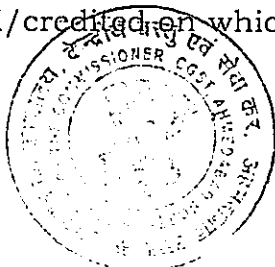


20. I have carefully gone through the facts of the case and records available in the case file, which include the SCN, the defence reply submitted on 31.05.2021, the documents submitted by the noticee and oral submission made during the course of hearing by the authorized representatives of the noticee.

21. On going through the SCN, I find that basically the essence of the case is that data of "Sales /Gross Receipts from Services (Value from ITR)" /"Total Amount Paid/Credited under 194C, 194H, 194I, 194J" (as per TDS Statement-Form 26AS) were shared by the CBDT for FY 2015-16 and 2016-17. It was observed from the data that the noticee had Sales/ Gross Receipt of Rs. 33,13,30,369/- for FY 2015-16 and 2016-17 from providing services and they had not paid service tax on it. Therefore, it was alleged that the noticee had not paid the service tax of Rs. 4,78,70,100/- on such sales/gross receipts for providing the taxable service. Therefore, the subject SCN was issued. Accordingly, I find that the issue which requires determination as of now is whether the noticee is liable to pay service tax of Rs. 4,78,70,100/- on the sales/gross receipts of Rs. 33,13,30,369/- as per the data shared by the CBDT for the Financial Year 2015-16 and 2016-17 under proviso to section 73(1) of Finance Act, 1994 or not.

22. I find that the noticee vide their letter dated 31.05.2021 has submitted their written submission and supporting documents. The noticee has contested that they had provided services to government directly or indirectly by way of Road/ Highway Construction for use by the general public, and therefore, the said service was exempt from payment of service tax vide Entry No. 13(a) of Notification No. 25/2012-ST dated 20.06.2012. In support of their defence, they have submitted the documents i.e. copy of ITR and Computation of Income, Audited P&L and Balance Sheet, Form 26AS for 2015-16 and 2016-17, copy of their bill, income ledgers, department bill, work order copy, sub contract agreement with main contractors and work order issued to the main contractor.

23. I find from the data shared by the CBDT that the noticee was paid/credited the amount of Rs. 16,09,74,666/- and Rs. 17,03,55,703/-, as disclosed by the TDS deductor under Section 194C to the Income Tax Department during FY 2015-16 and 2016-17 respectively. I find that Section 194C of the Income Tax Act deals with the tax deduction at source (TDS) that is to be compulsorily deducted from any payments that have been made to any person who is a resident contractor or a subcontractor. Therefore, any amount paid/credited on which TDS has been deducted under Section 194C from such

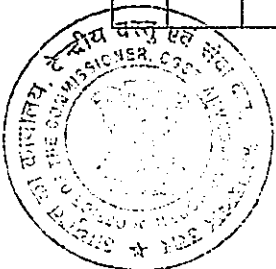


amount, the amount paid/credited is a contract income. I find that the noticee has admittedly stated in their written submission dated 31.05.2021 that they had provided the service of Road Construction services to government, therefore, I find that there is no dispute as regards the provision of service by the noticee.

24. I find that the SCN mentions the sharing of data from ITR, however, on going through the said data shared by the CBDT, it is seen that the gross value of service provided by the noticee, has been derived from the data pertaining to amount paid/ credited to the noticee as disclosed by the tax dedutor (service recipients) under Section 194C of the Income Tax Act, and not from the ITR as has been mentioned in the subject SCN. I also find that the said value of service /amount are found tallying with Form 26AS for FY 2015-16 and 2016-17. Hence, I proceed with these data i.e data of Form 26AS (amount paid or credited to the noticee) for deciding the matter.

25. In order to ascertain the availability of the exemption from payment of service tax under Notification No. 25/2012- ST (Sr, No. 13(a)) or otherwise to the services rendered by the noticee, I would like to examine the documents submitted by the noticee alongwith their written submission dated 31.05.2021. On going through the Form 26AS, work orders, and department bill (RA bills), the following facts are emerging as under:

FY 2015-16		As per Form 26AS statement			Documents produced and Nature of work done by the noticee as per RA Bills /other documents
Sr. No.	Name of the TDS deductor	Transaction date	Amount paid /credited (Rs.)	TDS deducted under Section 194C (Rs.)	
1	Ajay Engi-Infrastructure Private Limited	02-12-2015	4100000	82000	<ul style="list-style-type: none"> • Journal Voucher No. 362 dt. 01.12.2015 • Bill No. 01 dt. 30.06.2015 • WO No. AB/Tender-Depo/5010/2012 dt. 07.09.2012 issued to M/s. Ajay Engg infra. P L. • Sub Contract dated 10.09.2012 entered into with M/s. Ajan Engi-Infrastructure P L <p style="text-align: center;">As per Work order dated 07.09.2012 issued to M/s. Ajay Engineering Infrastructure by Office of Executive Engineer, Kheda Roads and Building division, Nadiad, work awarded was for Construction of Major Bridge on Sabarmati River on Dholka Sahij Vautha Palls Road (SH), Ta. Matar. (as per Bill issued by Arth-Vautha Bridge Approach Road Work in Kheda district)</p>



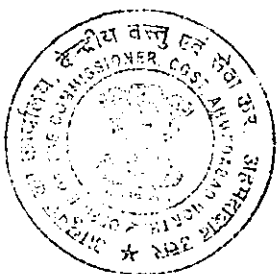
2	(i)	District Panchayat Gandhinagar	29-01-2016	7428126	148563	<ul style="list-style-type: none"> Journal Voucher No. 447 dt. 22.01.2016, Account of work Executed by R&B WO No. 998-1005/15 dated 25.03.2015 issued by Ex.En, Panchayat R&B Division, Gandhinagar <p>As per Account of work Executed- Construction of CC Road in various roads of Gandhinahagar to Mansa Taluka package No. Suvidhpath /SCSP/04 / 14-15, Bill by Sub- Division R&B, Dist: Panchayat Gandhinagar</p>
	(ii)		04-08-2015	6020114	120402	<ul style="list-style-type: none"> Journal Voucher No. 185 dt. 31.07.2015 WO No. 990-97/15 dated 25.03.2015 issued by Ex.En, Panchayat R&B Division, Gandhinagar RA Bill <p>As per "1st RA Bill, the noticee was awarded work of Construction of CC Road in various roads of Gandhinagar to Mansa Taluka packagee No. Suvidhpath/OWR/03/14-15 , vide work order dated 25.03.2015</p>
	(iii)		09-06-2015	22764882	455298	<ul style="list-style-type: none"> Journal Voucher No. 117 dt.07-06-2015-3rd RA bill Exe. Eng. R&B, Panchayat Division- Gandhinagar Bill No. 3rd RA Bill- for Construction of Various Road, Mansa Taluka, Pkg. No. 01/2012-13 WO No. 2540-47/14 dt. 15.07.2014 issued by Ex.En, Panchayat R&B Division, Gandhinagar for Construction of various roads under OWR Ta. Mansa Package No. 01/2012-13 RA Bill (3rd) <p>As per 3rd RA Bill, the noticee was awarded work of - Construction of various roads under OWR Ta. Mansa Package No. 01/2012-13</p>
	(iv)		19-05-2015	4254085	85082	<ul style="list-style-type: none"> Journal Voucher No. 70 dt.13-05-2015 WO No. 2661-69/2014 dated 23.07.2014 issued by Ex.En, Panchayat R&B Division, Gandhinagar RA Bill <p>As per 2nd RA Bill, the noticee was awarded for - Construction of Solaiya Padusma Road Ta. Mansa as per Work Order dated 23.07.2014, Div -Panchayat, R&B, Gandhinagar vide work order dated 23.07.2014</p>
	(v)		17-04-2015	3609744	72195	<ul style="list-style-type: none"> Journal Voucher No. 9 dt. 02-04-2015 WO No. 2661-69/2014 dated 23.07.2014 issued by Ex.En, Panchayat R&B Division, Gandhinagar RA Bill <p>As per 1st RA Bill-Construction of Solaiya Padusma Road Ta. Mansa as per Work Order dated 23.07.2014 by Div - Panchayat, R&B, Gandhinagar as per work order dated 23.07.2014</p>



	(vi)		17-04-2015	8217440	164349	<ul style="list-style-type: none"> Journal Voucher No. 8 dt. 02-04-2015 WO No. 2540-47/14 dt. 15.07.2014 issued by Ex.En, Panchayat R&B Division, Gandhinagar for Construction of various roads under OWR Ta. Mansa Package No. 01/2012-13 RA Bill <p>As per 2nd RA Bill-Construction of Various Road under budget of OWR Ta. Mansa Package 01/2012-13 Div -Panchayat, R&B, Gandhinagar as per work order dated 15.07.2014</p>
3	(i)	Executive Engineer	01-12-2015	1040007	21110	<ul style="list-style-type: none"> Journal Voucher No. 339 dt. 15-11-2015 Bill No. 2nd RA Bill dated 01.12.2015 issued by the noticee for Improvements of various Roads in Dascroi Taluka under OWR Yojana, Dist. Ahmedabad Pkg. No. AHD/OWR/07 WO No. 24/2015 dt. 04.06.2015 for Improvements of various Roads in Dascroi Taluka under OWR Yojana, Dist. Ahmedabad Pkg. No. AHD/OWR/07 by Ex.En., R&B Panchayat Division, Dist. Ahmedabad. RA Bill (2nd) <p>As per 2nd RA Bill, the noticee was awarded work of improvements of various roads in Dascroi Taluka Under OWR Yojana pkg AHD/OWR/07.</p>
	(ii)		05-10-2015	4031429	81860	<ul style="list-style-type: none"> Journal Voucher No. 262 dt. 30-09-25015 Bill No. 1st RA Bill dated 05.10.2015 issued by the noticee for Improvements of various Roads in Dascroi Taluka under OWR Yojana, Dist. Ahmedabad Pkg. No. AHD/OWR/07 WO No. 24/2015 dt. 04.06.2015 for Improvements of various Roads in Dascroi Taluka under OWR Yojana, Dist. Ahmedabad Pkg. No. AHD/OWR/07 by Ex.En., R&B Panchayat Division, Dist. Ahmedabad RA Bill (1st) <p>As per 1st RA Bill, the noticee was awarded work of improvements of various roads in Dascroi Taluka Dist. Ahmedabad Under OWR Yojana pkg AHD/OWR/07</p>
4		Executiver Engineer Panchayat (R&B) DN Mehsana	01-09-2015	13457135	272602	<ul style="list-style-type: none"> Journal Voucher No. 243 dt. 15.09.2015 for 1st RA Bill for CC Road Pkg No. 5 in Mehsana Taluka WO No. 174/2015 dt. 16.02.2015 for Suvidhapath -SCSP year 2014-15 pkg No. 05 (CC Road), Ta. Mehsana. Issued by Ex.En., Panchayat R&B, Dist. Panchayat Mehsana <p>As per above documents, the noticee was awarded work of improvements of various roads.</p>
5		Torrent Power Limited	20-07-2015	1646265	32925	Does not pertain to the noticee
6		Torrent Power Limited	12-01-2016	272645	5453	Does not pertain to the noticee



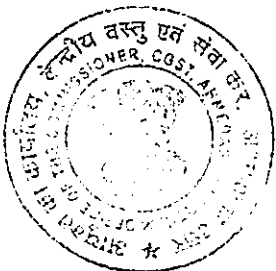
7		Varun Construction Co.	15-06-2015	24816895	496338	<ul style="list-style-type: none"> Journal Voucher No. 127 dt. 11.06.2015 Sub Contract dated 24.02.2014 WO No. AB/TC/1064/2014 dt. 21.02.2014 issued by Ex. Engr, R&B Deptt, Anand RA Bill <p>As per 10th & Final RA Bill, the noticee was awarded work of -Ligda Bhalej Anand Road, vide work order dated 21.02.2014 by R&B, Div-Anand</p>
8		Varun Procon Private Limited	04-08-2015	713015	14260	<ul style="list-style-type: none"> Journal Voucher No. 149 dt. 25.06.2015 Sub Contract dated 24.02.2014 WO No. AB/TC/1064/2014 dt. 21.02.2014 issued by Ex. Engr, R&B Deptt, Anand RA Bill <p>As per 1st & Final Bill of SDBC, the noticee was awarded work of -Ligda Bhalej Anand Road, vide work order dated 21.02.2014 by R&B, Div-Anand (Formerly known as Varun Construction Co.,)</p>
9		District Panchayat	31-03-2016	2313860	46745	<ul style="list-style-type: none"> Journal Voucher No. 551 dt. 16.03.2016 WO No. TC/G.4/970/2015 dated 25.06.2015 Issued by Ex.En., Panchayat R&B Division, Godhra RA Bill <p>As per 1st RA Bill, the noticee was awarded work of -Construction of various road under S.R. in Sahera Taluka Packg No. 14-15/02, vide RA bill work order dt. 25.06.2015, PP Division, R&B, Godhra</p>
10	(i)	Executive Engineer Office	31-03-2016	1539301	30787	<ul style="list-style-type: none"> Journal Voucher No. 589 dt. 31.03.2016 WO. No. AB/TC/ /2015 dt. 23.10.2015 issued by R&B Division, Godhra RA Bill <p>As per 2nd RA Bill, the noticee was awarded work of (1)Resurfacing of Bhimthal Approach Roads Ta-Sahera, (2) Jaliya Approach Road Ta-Godhra. (3) Guneli Approach Ta-Sahera, vide work order dated 23.10.2015 by R&B Division, Godhra</p>
	(ii)		19-03-2016	5114159	102284	<ul style="list-style-type: none"> Journal Voucher No. 560 dt.19.03.2016 WO. No. AB/TC/ /2015 dt. 23.10.2015 issued by R&B Division, Godhra RA Bill <p>As per 1st RA Bill, the noticee was awarded work of (1)Resurfacing of Bhimthal Approach Roads Ta-Sahera, (2) Jaliya Approach Road Ta-Godhra. (3) Guneli Approach Ta-Sahera, vide work order dated 23.10.2015 by R&B Division, Godhra</p>
11	(i)	Executive Engineer Road and Building Division	19-03-2016	4249328	85000	<ul style="list-style-type: none"> Journal Voucher No. 558 dt.17.03.2016 WO No. AB/TC/1576/2016 dt. 08.03.2016 issued by Ex.En., R&B, Anand Division RA Bill <p>As per 1st RA Bill, the noticee was awarded work of - Samarkha Ajarpura Vansol Road vide work order dated 08.03.2016, by R&B Division Anand</p>



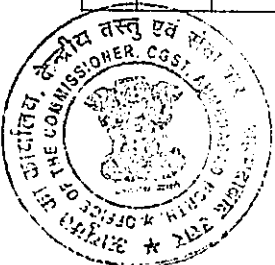
	(ii)		08-01-2016	138744	2775	<ul style="list-style-type: none"> Journal Voucher No. 439 dt.17.01.2016 WO.No. A-1/3290/2015 dt. 19.08.2015 issued by Dy. Ex. En, R&B Sub Division, Anand RA Bill <p>As per 1st RA Bill, the noticee was awarded work of - C.R. to Lingda Bhalej Anand Road (Providing Rain Water Chamber), vide work order dated 19.08.2015 by R&B Anand Division</p>
	(iii)		08-01-2016	261185	5224	<ul style="list-style-type: none"> Journal Voucher No. 438 dt.17.01.2016 WO.No. A-1/2967/2015 dt. 22.07.2015 issued by Dy. Ex. En, R&B Sub Division, Anand RA Bill <p>As per 1st & Final RA Bill, the noticee was awarded work of -C.R. to Lingda Bhalej Anand Road (Providing Rain Water Chamber), vide work order dated 22.07.2015 by R&B Anand Division</p>
	(iv)		09-11-2015	1628213	32565	<ul style="list-style-type: none"> Journal Voucher No. 340 dt.16.11.2015 WO.No. AB/TC/1952/2015 dt. 08.04.2015 issued by Dy. Ex. En, R&B Division, Anand RA Bill <p>As per 2nd RA Bill, the noticee was awarded work of -SR to Vatadara Banejada Road -Resurfacing and Trimix CC Road work vide work order dated 08.04.2015 by Sub Division Khambhat, R&B, Anand Division</p>
	(v)		06-11-2015	191739	3835	<ul style="list-style-type: none"> Bill dt. 22.03.2016 for Thasara Taluka Under OWR 2014-15 pkg. no. 22 RA Bill (first and Final) for construction of various road in Thasara Taluka under OWR Pkg No. 22/2014-15 Dist. Kheda, by R&B Panchayat, Div. Nadiad. <p>As per above documents, the noticee was awarded work of construction of various road in Thasara Taluka under OWR Pkg No. 22/2014-15 Dist. Kheda, by R&B Panchayat, Div. Nadiad.</p>
	(vi)		26-10-2015	258839	5177	<ul style="list-style-type: none"> Journal Voucher No. 325 dt.02.11.2015 WO.No. A-1/2966/2015 dt. 22.07.2015 issued by Dy. Ex. En, R&B Sub Division, Anand RA Bill <p>As per 1st & Final RA Bill, the noticee was awarded work of -C.R. to Lingda Bhalej Anand Road (Providing Rain Water Chamber), vide work order dated 22.07.2015 by R&B Anand Division</p>
	(vii)		11-08-2015	2250254	45105	<ul style="list-style-type: none"> Journal Voucher No. 209 dt.12.08.2015 WO No. AB/TC/1952/2015 dt. 08.04.2015 issued by Ex.En., R&B Division, Anand RA Bill <p>As per 1st RA Bill, the noticee was awarded work of - SR to Vatadara Banejada Road -Resurfacing and Trimix CC Road work, vide work order dated 08.04.2015 by Sub Division Khambhat, R&B, Anand Division</p>



	(viii)		06-08-2015	931646	18633	<ul style="list-style-type: none"> Journal Voucher No. 206 dt.10.08.2015 WO No. AB/TC/2177/2015 dt. 08.04.2015 issued by Ex.En., R&B Division, Anand RA Bill <p>As per 1st RA Bill, the noticee was awarded work of -SR to Nadiad Petlad Khambhat Road (Resurfacing of road & Renovation of road side gutter with parking facility), vide work order date 17.04.2015 by R&B Sub Division -Khmbhat, Division - Anand</p>
12	(i)	Executive Engineer R and B Panchayat Division District Panchayat Anand	09-02-2016	1974340	39900	<ul style="list-style-type: none"> Journal Voucher No. 477 dt.05.02.2016 WO No. AB/TC/B-2 //2015 dt. 03.08.2015 issued by Ex.En. Panchayat(R&B) Division, Dist. Panchayat , Anand RA Bill <p>As per 2nd RA Bill, the noticee was awarded work of -Resurfacing of Various Road under Tarapur Taluka Dist. Anand, Pckg. No. AND/SCSP/14-15/07, vide work order dated 03.08.2015 by R&B Panchayat Sub Division Khambhat, Div-Anand</p>
	(ii)		06-02-2016	7504099	151600	<ul style="list-style-type: none"> Journal Voucher No. 451 dt.27.01.2016 WO No. AB/TC/B-1 /24/2015 dt.29.06.2015 issued by Ex.En. Panchayat(R&B) Division, Dist. Panchayat , Anand RA Bill <p>As per 2nd RA Bill, the noticee was awarded work of - CC Road "Suvidhpath" at Gamthal Area of various Road of Anand /Umreth Taluka Dist. Anand, Pacakge No. AND/SCSP/CC/14-15/04 vide work order dated 29.06.2015 by R&B Panchayat Sub Division-Anand, Div-Anand</p>
	(iii)		22-12-2015	4041509	81650	<ul style="list-style-type: none"> Journal Voucher No. 374 dt.19.12.2015 WO No. AB/TC/B-1 /23/2015 dt.29.06.2015 issued by Ex.En. Panchayat(R&B) Division, Dist. Panchayat , Anand RA Bill <p>As per 3rd RA Bill, the noticee was awarded work of -CC Road "Suvidhpath" at Gamthal Area of various Road of Anand /Umreth Taluka Dist. Anand, Package No. AND/SCSP/CC/14-15/01 vide work order dated 29.06.2015 by R&B Panchayat , Sub Division-Anand, Div-Anand</p>
	(iv)		06-11-2015	80968	1650	<ul style="list-style-type: none"> Journal Voucher No.338 dt.15.11.2015 WO No. AB/TC/B-1 /24/2015 dt.29.06.2015 issued by Ex.En. Panchayat(R&B) Division, Dist. Panchayat , Anand RA Bill <p>As per 1st RA Bill, the noticee was awarded work of -CC Road "Suvidhpath" at Gamthal Area of various Road of Anand /Umreth Taluka Dist. Anand, Package No. AND/SCSP/CC/14-15/04, vide work order dated 29.06.2015 by R&B Panchayat, Sub Division-Anand, Div-Anand</p>



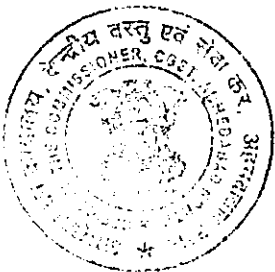
	(v)		05-11-2015	7063889	142800	<ul style="list-style-type: none"> Journal Voucher No.317 dt. 31.10.2015 & Journal Voucher No.251 dt. 28.09.2015 WO No. AB/TC/B-1 /23/2015 dt.29.06.2015 issued by Ex.En. Panchayat(R&B) Division, Dist. Panchayat , Anand RA Bill <p>As per 1 st and 2nd RA Bill, the noticee was awarded work of -CC Road "Suvindhpath" at Gamthal Area of various Road of Anand /Umreth Taluka Dist. Anand, Package No. AND/SCSP/CC/14-15/01 vide work order dated 29.06.2015 by R&B Panchayat, Sub Division-Anand, Div-Anand</p>
	(vi)		29-10-2015	9500	200	<ul style="list-style-type: none"> Journal Voucher No. 210 dt.12.08.2015 WO No. AB/TC/B-2 //2015 dt. 03.08.2015 issued by Ex.En. Panchayat(R&B) Division, Dist. Panchayat , Anand RA Bill <p>As per 1st RA bill, the noticee was awarded work of -Resurfacing of Various Road under Tarapur Taluka Dist. Anand, Pckg. No. AND/SCSP/14-15/07, issued by R&B Panchayat, Sub Division Khambhat, Div-Anand.</p>
	(vii)		22-04-2015	2336550	46730	<ul style="list-style-type: none"> Journal Voucher No.28 dt. 26.04.2015 for 2nd and Final RA bill for the work of Aamliyara Gopalpur Road work JP Anand WO No. AB/TC/B-1 /23/2015 dt.29.06.2015 issued by Ex.En. Panchayat (R&B) Division, Dist. Panchayat , Anand for Construction of CC Road at Gamthal Area of various villages at Anand /Umreth Taluka Dist. Anand <p>As per the above documents, the noticee was awarded work of Construction of CC Road at Gamthal Area of various villages at Anand /Umreth Taluka Dist. Anand</p>
13	(i)	Executive Engineer Kheda R&B Division -Nadiad	30-03-2016	2113157	42690	<ul style="list-style-type: none"> Journal Voucher No. 572 dt. 30.03.2016 WO No. AB/Tender/4267/2015 dated 24.08.2015 issued by Ex.En, Kheda (R&B) Division, Nadiad RA Bill <p>As per 1st RA Bill, the noticee carried out work of - SR to Mahelja Limbasi Road (paver work & other misc. work) as awarded vide work order date 24.08.2015 by R&B, Sub Division Kheda, Div-Nadiad</p>
	(ii)		22-03-2016	142551	3008	<ul style="list-style-type: none"> Journal Voucher No. 563 dt. 21.03.2016 for 2nd and Final RA Bill for Dakor Pali Road KM 58/200 to 59/200 WO No. AB/Tender/2423/2014 dated 29.05.2014 issued by Ex.En. Kheda (R&B) Division, Nadiad for Repairing of damaged Nadiad Dakor Pali Road Km 58/200 to 59/200 RA Bill 2nd & Final Bill <p>As per the above documents, the noticee carried out the work of Repairing of damaged Nadiad Dakor Pali Road Km 58/200 to 59/200</p>



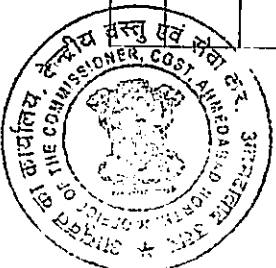
	(iii)		05-02-2016	291831	5837	<ul style="list-style-type: none"> Journal Voucher No. 478 dt. 05.02.2016 RA Bill <p>As per 1st & Final RA Bill, the noticee carried out work of -CR To Kheda-Matar-Tarapur Road Km 55/2 to 73/0 (supply & Laying Hot Mix Material for patch work), as per WO dated 19.02.2015</p>
	(iv)		27-01-2016	291606	5832	<ul style="list-style-type: none"> Journal Voucher No. 452 dt. 27.01.2016 RA Bill <p>As per 1st & Final RA Bill, the noticee carried out work of -CR To Mahelaj-Traj-Alindra-Vaso-Pij Road Km 4/0 to 10/250 (supply & Laying Hot Mix material for patch work), as per WO dated 19.02.2015</p>
14	(i)	Office of XEN	09-12-2015	10987118	223110	<ul style="list-style-type: none"> Journal Voucher No. 364 dt. 12.12.2015 & Journal Voucher No.365 dt.12.12.2015 (1) WO No. AB/TC/ WS/15/2015 dt.20.05.2015 issued by Ex.En. Panchayat(R&B) Division, Kheda Dist. Panchayat , Nadiad (2) WO AB/TC/WS/10 dt. 08.05.2015 issued by EX.En., R&B (Panchayat), Kheda District Panchayat, Nadiad RA Bills <p>As per (1) 1st RA Bill, the noticee carried out work of - Construction of CC Road in Gamtal of Various Villages of Matar & Nadiad Taluka under SCSP Year 2014-15 Dist. Pkg. 9, as per work order date 08.05.2015 by R&B Kheda Dist. Panchayat, Div-Nadiad</p> <p>As per (2) 1st RA Bill, the noticee carried out work - Construction of CC Road in Gamtal of Various Villaged of Matar & Nadiad Taluka under OWR Year 2014-15 Dist. Pkg. 14, as per work order dated 08.05.2015 issued by R&B Kheda Dist. Panchayat, Div-Nadiad</p>
	(ii)		06-05-2015	812396	18372	<ul style="list-style-type: none"> Journal Voucher No. 73 dt.16.05.2015 & Journal Voucher No.74 dt.16.05.2015 RA Bill <p>As per 5th & Final RA Bill, the noticee carried out work of -Constructing of Various Roads of Kapadwanj Taluka under SCSP 2013-14 pkg. 2, as per work order dated 05.02.2014 issued by R&B (P), Sub Division -Kapadwanj. Div- Nadiad and Misc. Contigent Bill</p>
	(iii)		06-05-2015	2076102	42606	<ul style="list-style-type: none"> Journal Voucher No. 41 dt.30.04.2015 & Journal Voucher No.42 dt.16.05.2015 RA Bill <p>As per 4th & Final RA Bill, the noticee carried out work of -Strengthening Of Various Road of Taluka Matar/Nadiad of Dist-Kheda under SR Yojana year 2013-14 pkg. 1 Dist. Kheda, as per work order dt. 28.02.2014 issued by R&B (P), Sub Div-Matar, Div-Nadiad</p>
				160974666	3236552	



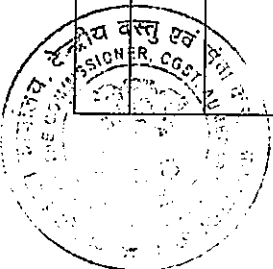
FY 2016-17		As per Form 26AS statement				Documents produced and Nature of work done by the noticee as per RA Bills /other documents
Sr. No.		Name of the TDS deductor	Transaction date	Amount paid /credited (Rs.)	TDS deducted under Section 194C (Rs.)	
1	(i)	District Panchayat Gandhinagar	05-07-2016	2165832	43317	<ul style="list-style-type: none"> Journal Voucher No. 258 dt. 30.06.2016 for Final RA Bill Ex.En. R&B, Panchayat Division, Gandhinagar Mansa Taluka pkg Road RA Bill 4th & Final for Construction of Various Roads under budget OWR of Mansa Taluka Package -1 for 2012-13. <p>As per the above documents, the noticee was awarded the work of for Construction of Various Roads under budget OWR of Mansa Taluka Package -1 for 2012-13.</p>
	(ii)		10-06-2016	880769	17670	<ul style="list-style-type: none"> Journal Voucher No. 200 dt. 06.06.2016 WO No. 2661-69/2014 dated 23.07.2014 issued by Ex.En, Panchayat R&B Division, Gandhinagar RA Bill <p>As per 2nd RA Bill, the noticee was awarded work of Construction of Solaiya Padusma Road Ta. Mansa, Div -Panchayat, R&B, Gandhinagar, vide work order dated 23.07.2014</p>
	(iii)		13-04-2016	10716536	214331	<ul style="list-style-type: none"> Journal Voucher No. 5 dt. 01.04.2016 for being 1st RA Bill of Gandhinagar CC Road work WO No. 990-97/15 dated 25.03.2015 issued by Ex.En, Panchayat R&B Division, Gandhinagar for Construction of CC Road in various roads of Gandhinagar to Mansa Taluka packagee No. Suvidhpath/OWR /03/14-15 Account of work Executed by R&B, Gandhinagar <p>As per Account of work Executed, the noticee was awarded work of - Construction of CC Road in various roads of Gandhinagar to Mansa Taluka package No. Suvidhpath /SCSP / 03/14-15, by Sub-Division R&B, Dist: Panchayat Gandhinagar</p>
2		Executive Engineer	18-05-2016	5586248	150590	<ul style="list-style-type: none"> Journal Voucher No. 136 dt. 20.05.2016 WO No. 24/2015 dt. 04.06.2015 for Improvements of various Roads in Dascroi Taluka under OWR Yojana, Dist. Ahmedabad Pkg. No. AHD/OWR/07 by Ex.En., R&B Panchayat Division, Dist. Ahmedabad RA Bill <p>As per 3rd RA Bill. the noticee was awarded work of -Improvement of various roads in Dascroi Taluka under OWR Yojana Dist. Ahmedabad Package AHD/OWR/07, vide Work Order dated 04.06.2015, R&B Panchayat Division Ahmedabad</p>



3	(i)	Varun Procon Privatized Limited	31-03-2017	12216409	244328	<ul style="list-style-type: none"> Journal Voucher No. 886 dt.31.03.2017 Sub contract dt. 27.07.2016 WO No. TC/G.4/1916/2015 dated 10.12.2015, issued by Ex.En, Panchayat R&B Division, Godhra As per Bill No.-1 issued by the noticee - Constructing of Various Roads under BOW(N) I.No. 32 in Sahera Taluka package No. 15-16/06. Work order date 10.12.2015 issued by . Panchayat R&B Division Godhra
	(ii)		14-07-2016	13231754	264635	<ul style="list-style-type: none"> Journal Voucher No. 287 dt. 15.07.2016 Sub contract dt. 27.07.2016 WO No. TC/G.4/1916/2015 dated 10.12.2015, issued by Ex.En, Panchayat R&B Division, Godhra As per Bill issued by noticee - 1st RA Bill- Constructing of Various Roads under BOW(N) I.No. 32 in Sahera Taluka package No. 15-16/06. Work order date 10.12.2015 issued by Panchayat R&B Division Godhra
4	(i)	District Panchayat	15-09-2016	20267971	409454	<ul style="list-style-type: none"> Journal Voucher No. 360 dt. 05.09.2016 WO No. TC/G.4/ /2015 dt. 25.06.2015 issued by EX.En., Panchayat R&B Division, Godhra RA Bill <p>As per 2nd RA Bill, the noticee carried out work of -Improvement and Strengthening of Various Road under Geologist & Mining in Godhra Taluka package 14-15/01, as per work Order date 25.06.2015 issued by Panchayat R&B Division Godhra</p>
	(ii)		18-07-2016	2564164	52341	<ul style="list-style-type: none"> Journal Voucher No. 188 dt. 01.06.2016 WO No. TC/G.4/970 /2015 dt. 25.06.2015 issued by EX.En., Panchayat R&B Division, Godhra RA Bill <p>As per 2nd & Final RA Bill, the noticee carried out work of -Construction of Various Road under SR in Sahera Talika Packg No. 14-15/02 Waghjipur Gayatri Mandir To Ganpat Badhar Road, as per work order dated 25.06.2015 issued by R&B, Sub Div- Sahera Div- Godhra.</p>
5	(i)	Executive Engineer Office	31-03-2017	963643	19753	<ul style="list-style-type: none"> Journal Voucher No. 838 dt.25.03.2017 WO. No. AB/TC/ /2015 dt. 23.10.2015 (pkg-03)issued by R&B Division, Godhra RA Bill <p>As per 3rd & Final RA Bill, the noticee carried out the work of - (pkg-03)Resurfacing of Bhimthal Approach Roads Ta-Sahera, Jaliya Approach Road Ta-Godhra. Guneli Approach Ta-Sahera, as per work order dated 23.10.2015 issued by Div R&B sub Division Godhra</p>
	(ii)		15-11-2016	3297575	66604	<ul style="list-style-type: none"> Journal Voucher No. 539 dt. 10.12.2016 WO No. TC/192/2016 dt. 26.03.2016 issued by Ex.En, R&B Division, Godhra RA Bill <p>As per 2nd RA Bill, the noticee carried out work of -SR to Delol -Kandach - Robod Road Dist. Panchmahal (Strengthening and Resurfacing), as per Work Order dated 26.03.2016 issued by R&B Div-Godhra.</p>



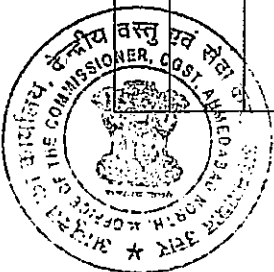
	(iii)		02-06-2016	3748289	76111	<ul style="list-style-type: none"> Journal Voucher No. 192 dt. 02.06.2016 WO No. TC/192/2016 dt. 26.03.2016 issued by Ex.En, R&B Division, Godhra RA Bill <p>As per 1st RA Bill, the noticee carried out work of -SR to Delol -Kandach - Robod Road Dist. Panchmahal (Strengthening and Resurfacing) as per Work Order dated 26.03.2016, issued by R&B Div-Godhra</p>
6	(i)	Executive Engineer Road and Building Division	10-03-2017	2068279	41366	<ul style="list-style-type: none"> Journal Voucher No. 811 dt. 11.03.2017 WO AB/TC/1576/2016 dt. 08.03.2016, issued by EX.En., R&B Division, Anand RA Bill <p>As per 5th & Final RA Bill, the noticee carried out work of -Samarkha Ajarpura Vansol Road, as per work order dated 08.03.2016 issued by R&B Division Anand.</p>
	(ii)		20-02-2017	1286208	26586	<ul style="list-style-type: none"> Journal Voucher No. 745 dt. 20.02.2017 WO No. AB/TC/1981/2016 dt.25.03.2016, issued by EX.En., R&B Division, Anand RA Bill <p>As per 4th & Final RA Bill, the noticee carried out work of -Khambholej Khorwad Pratappura Road, as per work Order Dt. 23.03.2016 issued by R&B Div-Anand</p>
	(iii)		20-02-2017	1590943	32709	<ul style="list-style-type: none"> Journal Voucher No. 744 dt. 20.02.2017 WO No. AB/TC/1980/2016 dt.23.03.2016, issued by EX.En., R&B Division, Anand RA Bill <p>As per 5th & Final RA Bill, the noticee carried out work of -Bhalej Dagjipura Road, as per work order dated 23.03.2016 issued by R&B Division Anand</p>
	(iv)		15-09-2016	2563639	51273	<ul style="list-style-type: none"> Journal Voucher No. 372 dt. 14.09.2016 WO No. AB/TC/1980/2016 dt.23.03.2016, issued by EX.En., R&B Division, Anand RA Bill <p>As per 4th RA Bill, the noticee carried out work of - Bhalej Dagjipura Road, as per work order dated 23.03.2016 issued by R&B Division Anand</p>
	(v)		15-09-2016	616866	12337	<ul style="list-style-type: none"> Journal Voucher No. 371 dt. 14.09.2016 WO No. AB/TC/1981/2016 dt.23.03.2016, issued by EX.En., R&B Division, Anand RA Bill <p>As per 3rd RA Bill, the noticee carried out work of -Khambholej Khorwad Pratappura Road, as per Work Order Dt. 23.03.2016 issued by R&B Div- Anand</p>
	(vi)		15-09-2016	1431441	28629	<ul style="list-style-type: none"> Journal Voucher No. 370 dt. 14.09.2016 WO No. AB/TC/1576/2016 dt. 08.03.2016, issued by EX.En., R&B Division, Anand RA Bill <p>As per 4th RA Bill, the noticee carried out work of -Samarkha Ajarpura Vansol Road, as per work order dated 08.03.2016 issued by R&B Division Anand</p>
	(vii)		27-07-2016	1304974	26099	<ul style="list-style-type: none"> Journal Voucher No. 302 dt. 27.07.2016 WO No. AB/TC/1576/2016 dt. 08.03.2016, issued by EX.En., R&B Division, Anand RA Bill <p>As per 3rd RA Bill, the noticee carried out work of -Samarkha Ajarpura Vansol Road, as per work order dated 08.03.2016 issued by R&B Division Anand</p>



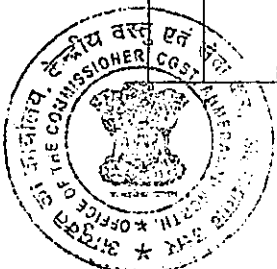
	(viii)		27-07-2016	1562446	31249	<ul style="list-style-type: none"> Journal Voucher No. 303 dt. 27.07.2016 WO No. AB/TC/1980/2016 dt.23.03.2016, issued by EX.En., R&B Division, Anand RA Bill <p>As per 3rd RA Bill, the noticee carried out work of -Bhalej Dagjipura Road, as per work order dated 23.03.2016 issued by R&B Division Anand</p>
	(ix)		28-06-2016	5270916	125418	<ul style="list-style-type: none"> Journal Voucher No. 237 dt.28.06.2016 WO No. AB/TC/1981/2016 dt.23.03.2016, issued by EX.En., R&B Division, Anand RA Bill <p>As per 1st RA Bill, the noticee carried out work of -Khambholej Khorwad Pratappura Road, as per Work Order Dt. 23.03.2016 issued by R&B Div- Anand</p>
	(x)		16-06-2016	6408950	128179	<ul style="list-style-type: none"> Journal Voucher No. 221 dt. 16.06.2016 WO No. AB/TC/1980/2016 dt.23.03.2016, issued by EX.En., R&B Division, Anand RA Bill <p>As per 2nd RA Bill, the noticee carried out work of -Bhalej Dagjipura Road, as per work order dated 23.03.2016 issued by R&B Division Anand</p>
	(xi)		04-06-2016	12157144	243143	<ul style="list-style-type: none"> Journal Voucher No. 197 dt.04.06.2016 WO No. AB/TC/1576/2016 dt. 08.03.2016, issued by EX.En., R&B Division, Anand RA Bill <p>As per 2nd RA Bill, the noticee carried out work of - Samarkha Ajarpura Vansol Road, as per work order dated 08.03.2016 issued by R&B Division Anand</p>
	(xii)		04-06-2016	7828975	156580	<ul style="list-style-type: none"> Journal Voucher No. 198 dt. 04.06.2016 WO No. AB/TC/1980/2016 dt.23.03.2016, issued by EX.En., R&B Division, Anand RA Bill <p>As per 1st RA Bill- the noticee carried out work of Bhalej Dagjipura Road, as per work order dated 23.03.2016 issued by R&B Division Anand</p>
7	(i)	Executive Engineer R and B Panchayat Division District Panchayat Anand	15-03-2017	2842071	56850	<ul style="list-style-type: none"> Journal Voucher No. 812 dt. 11.03.2017 WO No. AB/TC/B2/109/2016 dated 06.10.2016 issued by Ex.En, Panchayat R&B, Dist. Panchayat, Anand RA Bill <p>As per 1st RA Bill, the noticee carried out work of - Construction of Various Road of Borsad Taluka Dist. Anand, [Package No. AND/OWR/15-16/04], as per Work order dt. 06.10.2016 issued by R&B Sub Div- Borsad, Div-Anand.</p>
	(ii)		10-03-2017	625252	13620	<ul style="list-style-type: none"> Journal Voucher No. 796 dt.04.03.2017 WO No. AB/TC/B-2 //2015 dt. 03.08.2015 issued by Ex.En. Panchayat(R&B) Division, Dist. Panchayat , Anand RA Bill <p>As per 4th RA Bill, the noticee carried out work of -Resurfacing of Various Road under Tarapur Taluka Dist. Anand, [Package No. AND/SCSP/14-15/07], as per work order dated 03.08.2015 issued by R&B Panchayat Sub Division Khambhat, Div-Anand.</p>



(iii)	08-02-2017	6018118	120370	<ul style="list-style-type: none"> Journal Voucher No. 669 dt. 31.01.2017 WO No. AB/TC/B-2 /74/2015 dt. 16.04.2016 issued by Ex.En. Panchayat(R&B) Division, Dist. Panchayat , Anand RA Bill <p>As per 2nd RA Bill, the noticee carried out work of -Resurfacing of Various Road of Khmbhat Taluka under Panchayat (R&B), Sub Div- Khmbhat Panchayat Div. [Pkg. AND/OWR/2015-16/10], as per Work order dated 16.04.2016</p>
(iv)	21-06-2017	2502849	53380	<ul style="list-style-type: none"> Journal Voucher No. 637 dt. 17.01.2017 WO No. AB/TC/B-2 /74/2015 dt. 16.04.2016 issued by Ex.En. Panchayat(R&B) Division, Dist. Panchayat , Anand RA Bill <p>As per 1st RA Bill, the noticee carried out work of -Resurfacing of Various Road of Khmbhat Taluka under Panchayat (R&B), Sub Div- Khmbhat Panchayat Div. [Pkg. AND/OWR/2015-16/10], as per Work order dated 16.04.2016</p>
(v)	21-12-2016	1685448	34980	<ul style="list-style-type: none"> Journal Voucher No.460,461 dt. 25.10.2016 WO No. AB/TC/B-1 //2015 dt.29.06.2015 issued by Ex.En. Panchayat(R&B) Division, Dist. Panchayat , Anand RA Bill <p>As per 5th & Final RA Bill, the noticee carried out work of - CC Road "Suvidhpath" at Gamthal Area of various Road of Anand /Umreth Taluka Dist. Anand. [pkg. No. AND/SCSP/CC/14-15/01], as per work order dated 29.06.2015 issued by R&B Panchayat Sub Division-Anand, Div-Anand</p>
(vi)	01-12-2016	1554439	31090	<ul style="list-style-type: none"> Journal Voucher No. 389, 390 dt. 21.09.2016 WO No. AB/TC/B-1 /24/2015 dt.29.06.2015 issued by Ex.En. Panchayat(R&B) Division, Dist. Panchayat , Anand RA Bill <p>As per 3rd & Final RA Bill, the noticee carried out work of -CC Road "Suvidhpath" at Gamthal Area of various Road of Anand /Umreth Taluka Dist. Anand, [pkg. No. AND/SCSP/CC/14-15/04], as per work order dated 29.06.2015 issued by R&B Panchayat Sub Division-Anand, Div-Anand</p>
(vii)	29-10-2016	1496581	33300	<ul style="list-style-type: none"> Journal Voucher No. 466 dt. 26.10.2016 WO No. AB/TC/B-1 /06/2015 dt. 12.05.2015 issued by Ex.En. Panchayat(R&B) Division, Dist. Panchayat , Anand RA Bill <p>As per 1st and Final RA Bill, the noticee carried out work of -Resurfacing of Bhalej Badapura Road Taluka: Umreth Dist. Anand, as pe work Order dt. 12.05.2015 issued by R&B, Panchayat Division Anand.</p>
(viii)	12-08-2016	4668424	93370	<ul style="list-style-type: none"> Journal Voucher No. 332 dt. 08.08.2016 WO No. AB/TC/B-1 //2015 dt.29.06.2015 issued by Ex.En. Panchayat(R&B) Division, Dist. Panchayat , Anand RA Bill



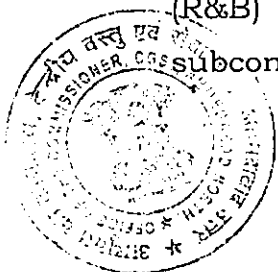
						As per 4th RA Bill, the noticee carried out work of - CC Road "Suidhapath" at Gamthal Area of various Road of Anand /Umreth Taluka Dist. Anand. [pkg. No. AND/SCSP/CC/14-15/01], as per work order dated 29.06.2015 issued by R&B Panchayat Sub Division-Anand, Div-Anand
	(ix)		12-05-2016	3828382	76570	<ul style="list-style-type: none"> Journal Voucher No. 101 dt. 05.05.2016 WO No. AB/TC/B-2 //2015 dt. 03.08.2015 issued by Ex.En. Panchayat(R&B) Division, Dist. Panchayat , Anand RA Bill <p>As per 3rd RA Bill, the noticee carried out work of -Resurfacing of Various Road under Tarapur Taluka Dist. Anand [pkg. No. AND/SCSP/14-158/07], as per work order dated 03.08.2015 issued by R&B Panchayat Sub Division Khambhat, Div-Anand</p>
8		Executive Engineer Kheda R&B Division -Nadiad	28-06-2016	4529604	91612	<ul style="list-style-type: none"> Journal Voucher No. 226 dt. 18.06.2016 WO No. AB/Tender/932/2016 dt. 18.02.2016 issued by Ex.En, Kheda R&B Division, Nadiad RA Bill <p>As per 1st RA Bill, the noticee carried out work of -Resurfacing and Strengthening of Palana Bamroli Road, as per work Order dt. 18.02.2016 issued by Kheda R&B Division, Nadiad</p>
9	(i)	Office of XEN	31-03-2017	1082347	22342	<ul style="list-style-type: none"> Journal Voucher No. 789 dt.03.03.2017 WO No. AB/TC/ WS/76/2015 dt. 28.09.2015 issued by Ex.En. Panchayat(R&B) Division, Kheda Dist. Panchayat , Nadiad RA Bill <p>As per 2nd & Final RA Bill, the noticee carried out work of -Constructing of Various Roads in Taluka Thasara Under OWR 2014-15 Package No.22, Dist-Kheda, as per Work Order dt. 28.09.2015 issued by R&B(P) Division-Nadiad. Sub Div-Dakor.</p>
	(ii)		31-05-2016	2091827	43621	<ul style="list-style-type: none"> Journal Voucher No. 281 & 282 dt. 25.05.2016 (1)WO No. AB/TC/ WS/15/2015 dt.20.05.2015 issued by Ex.En. Panchayat(R&B) Division, Kheda Dist. Panchayat , Nadiad (2) WO AB/TC/WS/10 dt. 08.05.2015 issued by EX.En., R&B (Panchayat), Kheda District Panchayat, Nadiad RA Bills <p>As per 2nd & Final RA Bill, the noticee carried out work of -Construction of CC Road in Gamthal of Various Villages of Matar & Nadiad Taluka under SCSP Year 2014-15 pkg.9 as per work order dt. 20.05.2015 and</p> <p>As per 2nd and Final RA Bill, the noticee carried out work of - Construction of CC Road in Gamthal of Various Villages of Matar & Nadiad Taluka under SCSP Year 2014-15 under OWR pkg. 14 as per work order dated 08.05.2015 issued by R&B Div-Kheda.</p>
	(iii)		30-04-2016	5840312	118271	<ul style="list-style-type: none"> Journal Voucher No. 283 & 284 dt. 17.04.2016 WO No. AB/TC/ WS/76/2015 dt. 28.09.2015 issued by Ex.En. Panchayat(R&B) Division, Kheda Dist. Panchayat , Nadiad RA Bill <p>As per 1st RA Bill, the noticee carried</p>



						out work of -Constructing of Various Roads in Taluka Thasara Under OWR 2014-15 Package No.22, Dist-Kheda, as per Work Order dt. 28.09.2015 issued by R&B(P) Division Nadiad. Sub Div-Dakor.
10	(i)	Panchayat R & B Division	31-03-2017	5036556	100732	<ul style="list-style-type: none"> Journal Voucher No. 834 dt. 24.03.2017 WO No. 2237/2016 dt. 18.07.2016 issued by Ex. En, Panchayat R&B Division, Amreli RA Bill <p>As per Bill No. 1574 dt. 24.03.17, the noticee carried out -Construction of Savarkundla- Vijaynagar Road Ta. Savarkundla as per WO dated 18.07.2016 issued by Panchayat R&B Division Amreli.</p>
	(ii)		17-02-2017	3084680	61695	<ul style="list-style-type: none"> Journal Voucher No. 589 dt. 28.12.2016 WO No. 2381/2016 dt. 01.08.2016 issued by Ex. En, Panchayat R&B Division, Amreli RA Bill <p>As per Bill dt. 31.01.2017, the noticee carried out work of -Improvement of Kerala -Juna Savar Road, as per work order dt. 01.08.2016, issued by Panchayat R&B Division, Amreli.</p>
	(iii)		02-11-2016	3738842	74777	<ul style="list-style-type: none"> Journal Voucher No. 225 dt. 18.06.2016 WO No. 2237/2016 dt. 18.07.2016 issued by Ex. En, Panchayat R&B Division, Amreli RA Bill <p>As per Bill No. 893 dt. 17.10. 2016, the noticee carried out work of -Construction of Savarkundl Vijaynagar Road Ta. Savarkundla as per work order dated 18.07.2016 issued by Panchayat R&B Division Amreli.</p>
				170355703	3489282	

25.1 Therefore, it is apparent from the above that the RA bill / work orders / Journal vouchers/ Bill clearly describe the work carried out by the noticee was "Road Construction, improvement/ strengthening of Road, Resurfacing of the Road" and the same was awarded by the various Road and Building (R&B) Divisions of Gujarat Government. It is also evident from the above that the noticee has been paid by the said R&B divisions for the aforesaid work awarded to the noticee, except in case of subcontract, wherein the payment has been made by the main contractor.

25.2 In case of the amount paid /credited by M/s. Varun Procon Pvt Ltd., M/s. Varun Construction Co. and M/s. Ajay Engi-Infrastructure Private Limited ("main contractors"), it is discerned from the RA bill, work orders and subcontract agreement made between the main contractors and noticee that main contractors were awarded the work of "Road Construction, improvement/ strengthening of Road, Resurfacing of the Road" by various Road and Building (R&B) Divisions of Gujarat Government. The said main contractors had subcontracted the said work to the noticee as detailed in the table above.



25.3 As regards the amount paid/credited by M/s. Torrent Power Ltd during FY 2015-16 as per Form 26AS, the noticee has stated that Form 26AS has wrongly shown the said entries of Rs. 19,18,910/- (Rs. 1646265 + Rs. 272645/-) as the same was not pertaining to them. They have also stated that they have not claimed the TDS in their ITR filed by them. In order to ascertain the claim of the noticee, I find from the ITR for FY 2015-16 that the noticee has not claimed the TDS pertaining to the said entries of 26AS. I also find from the income ledger "sub contract work income" for FY 2015-16 that the noticee has not booked any income from M/s. Torrent Power Ltd in their financial records. Therefore, relying upon the ITR and income ledger, I find the submission of the noticee to be acceptable.

25.4 Therefore, from the above documentary evidences provided by the noticee in support of their defence, I find that they have rendered the services of Road Construction, directly or indirectly to the government. Since the services were provided to the government, the roads constructed by the noticee were meant for general public only.

25.5 Since the noticee has claimed the exemption from service tax under Sr. No. 13(a) of Notification 25/2012-ST dated 20.06.2012 on construction service of Road, the relevant extracts of the said notification is reproduced as under for ready reference.

Notification No. 25/2012-Service Tax dated 20th June, 2012

"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 No. 12/2012-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. 210 (E), dated the 17th March, 2012, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the following taxable services from the whole of the service tax leviable thereon under section 66B of the said Act, namely":-

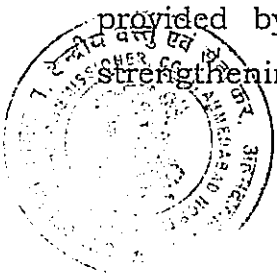
.....

13. Services provided by way of **construction**, erection, commissioning, installation, completion, fitting out, **repair, maintenance, renovation, or alteration** of, -

(a) **a road, bridge, tunnel, or terminal for road transportation for use by general public**

(b)

Therefore, on perusing the above legal position, I find that the services provided by the noticee by way of "Road Construction, improvement/strengthening of Road, Resurfacing of the Road" for use by general public are



squarely covered under Sr. No. 13(a) of Notification No. 25/2015-ST dated 20.06.2012. Therefore, I find that the noticee is eligible for exemption from payment of service on services provided by them during FY 2015-16 and 2016-17 under Notification No. 25/2012-ST dated 20.06.2012 vide Sr. No. 13(a), and accordingly, they are not liable to pay service tax as demanded in the subject SCN, on provision of services during FY 2015-16 and 2016-17 by the noticee

26. From the above factual, legal position and documents submitted by the noticee, I find the difference in the value of service as alleged in the subject SCN is on account of the exemption claimed by the noticee. I find that apart from the differences noticed in the figures reported in ST-3 returns and in ITR/Form 26AS, the department has not adduced/ relied upon any other evidence or investigation to substantiate the allegations of short payment/ non payment of service tax. Having considered these factual and documentary evidences available on records, I find that there is no short payment of service tax by the noticee. Thus, the subject SCN is liable to be dropped on merits being incorrect and legally not sustainable.

27. Since the service provided by the noticee during FY 2015-16 and 2016-17 was exempt service as discussed above, the noticee was not liable to pay service tax on provision of service by them, therefore, the noticee was not required to obtain service tax registration under Section 69(1) and 69(2) of the Finance Act, 1994, read with Notification No. 26/2005-ST dated 07.06.2005. In view of the above detailed discussion, the noticee was not required to file service tax returns under Section 70 of the Finance Act, 1994. Hence, I find that there is no contravention of the provisions of Section 69 and 70 of the Finance Act, 1994 on the part of the noticee. Therefore, I find that no penalty under section 77 is imposable on the noticee. Similarly, no late fees under Rule 7C of Service Tax Rules, 1994 is leviable from the noticee.

28. In view of the aforementioned detailed discussion and in view of the facts and circumstances pertaining to the subject case, the demand is not tenable in law. Accordingly, I do not consider it necessary to delve on the merits of invoking extended period of limitation which has been discussed in the SCN at length and contested by the said noticee in their submissions. For the same reasons, I am also not entering into discussions on the need or otherwise for imposing penalty.



In view of the above discussion and findings, I pass the following order:

ORDER

I drop the proceedings initiated against M/s. Arth Infrastructure , Plot No. 9A, Radhey Ploting, Nr. Gujarat High Court, Nr. Chandan Party Plot, Sola, Ahmedabad- 380060, vide Show Cause Notice F.No. STC/15-197/OA/2021-22 dated 23.04.2021.

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

By Regd. Post AD./Hand Delivery
F.No. STC/15-197/OA/2021-22

Date: .06.2022.

To
M/s. Arth Infrastructure ,
Plot No. 9A, Radhey Ploting,
Nr. Gujarat High Court,
Nr. Chandan Party Plot, Sola,
Ahmedabad- 380060,

Copy to:

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

