आयुक्त का कार्यालय केंद्रीय वस्त् एवं सेवा कर एवं उत्पाद शुल्क ,अहमदाबाद उत्तर, कस्टम हॉउस(तल प्रथम) नवरंगपुरा- अहमदाबाद ,380009



Office of the Commissioner of Central Goods & Services Tax & Central Excise, Ahmedabad North, Custom House(1st Floor) Navrangpura, Ahmedabad-380009

फ़ोन नंबर./ PHONE No.: 079-2754 4599

फैक्स/ FAX : 079-2754 4463

E-mail:- oaahmedabad2@gmail.com

## निबन्धित पावती डाक द्वारा / By REGISTERED POST AD

फा .सं/. sTC/15-113/OA/2021

DIN-20221164WT000000C732

आदेश की तारीख़

Date of Order: 29.11.2022

जारी करने की तारीख़

Date of Issue: 29.11.2022

द्वारा पारित/Passed by -

उपेन्द्र सिंह यादव

**UPENDRA SINGH YADAV** 

आयुक्त

**COMMISSIONER** 

### मल आदेश संख्या / ORDER-IN-ORIGINAL No. AHM-EXCUS-002-COMMR-27/2022-23

जिस व्यक्ति(याँ) 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.

इस आदेश से असंत्ष्ट 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, बाह्मली 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 Girdharnagar Bridge, Girdharnagar, Ahmedabad, Gujarat 380004.

इस आदेश के विरुद्ध अपील न्यायाधिकरण में अपील करने से पहले मांगे गये शुल्क के 7.5% का भ्गतान करना होगा, जहाँ श्ल्क यानि की विवादग्रस्त शुल्क या विवादग्रस्त शुल्क एवं इंड्र<sub>न्</sub>याः ब्रिक्षद्ग्रस्त 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)

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

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

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

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

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

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

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

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

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

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

अपील पर भी रु 4.00 .का न्यायालय शुल्क टिकट लगा होना चाहिए।

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

विषयः देकारण बताओ सूचनाः

Subject- Proceedings initiated vide Show Cause Notice No. STC/15-113/OA/2021 dated 23.04.2021 issued to M/s. Viralbhai Shankerlal Patel, B-42, Sahjanand Apartment, Near Maharaja Agresen School, Memngar, Ahmedabad – 380052 (GUJARAT).

# ORDER-IN-ORIGINAL NO. AHM-EXCUS - 27/2022-23

M/s. Viralbhai Shankerlal Patel, B-42, Sahjanand Apartment, Near Maharaja Agresen School, Memngar, Ahmedabad – 380052 (GUJARAT) were issued Show Cause Notice No. STC/15-113/OA/2021 dated 23.04.2021 by the Commissioner, Central GST & Central Excise, Ahmedabad North, Ahmedabad.

# Brief facts of the case pertaining to Show Cause Notice No. STC/15-113/OA/2021 dated 23.04.2021 are as follows:

- 1. M/s. Viralbhai Shankerlal Patel, B-42, Sahjanand Apartment, Near Maharaja Agresen School, Memngar, Ahmedabad 380052 (GUJARAT) (hereinafter referred to as the 'Assessee' for the sake of brevity) were registered under Service Tax having Registration No. ABBPP5471ASD001 and were engaged in providing Services which were taxable.
- 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" of the Assessee was carried out by the Central Board of Direct Taxes (CBDT) for the F.Y. 2015-16 and 2016-17. The details of the analysis were shared by the CBDT with the Central Board of Indirect Taxes (CBIC). On the basis of the data shared by the CBDT, it appeared that the assessee had earned income by providing services on which Service Tax was leviable; it also appeared that the assessee had not reflected such income in their Service Tax Returns, thereby they had also not made the payment of applicable Service Tax.
- 3. With effect from 01.07.2012, the negative list regime came into existence under which all services were taxable and only those services that were mentioned in the negative list were exempted. The nature of activities carried out by the Assessee appeared to be covered under the definition of service and the same appeared to be not covered under the Negative List as given in the Section 66D of the Finance Act, 1994, as amended from time to time.

Since the Assessee had not declared the above income in their Service Tax Return and had not paid Service Tax on the said income, it was necessary to initiate statutory demand from the Assessee for confirmation of their Service Tax liability under the relevant provisions of the Finance Act, 1994 and Service Tax Rules, 1994. Therefore, in order to ascertain the veracity of the issue, the assessee was given opportunity to appear for pre show-cause notice consultation on 23.04.2021, but the said Assessee did not appear for the same.

- 5. Since the assessee did not submit the required details of services provided during the Financial Year 2015-16 and 2016-17, nor did they avail the opportunity of pre show cause notice consultation, the service tax liability of the service tax assessee had to be ascertained on the basis of income mentioned in the ITR returns and Form 26AS filed by the assessee with the Income Tax Department. The figures/data provided by the Income Tax Department was considered as the total taxable value in order to ascertain the service tax liability under Section 67 of the Finance Act, 1994.
- 6. By the act of non-compliance and non-submission of any information to the department, it appeared that the Assessee had contravened the following provisions of Chapter-V of the Finance Act, 1994, the Service Tax Rules, 1994:
  - i. Section 67 of the Finance Act, 1994 in as much as they had failed to determine the correct value of taxable service provided by them
  - ii. Section 70 of the Finance Act, 1994 read with Rule 6 & 7 of the Service Tax Rules 1994 in as much as they had failed to assess their tax liability and also failed to furnish returns in such form i.e. ST3 Returns, in such manner and at such frequency as mandated
  - iii. Section 66B and Section 68 of the Finance Act, 1994 read with Rules 2 & 6 of the Service Tax Rules, 1994 in as much as they had failed to pay the Service Tax at the appropriate rate within the prescribed time and in such manner as provided under the said provision
  - iv. Section 77 of the Finance Act, 1994, in as much as they had failed to file correct and true ST3 Returns,
- 7. All these acts of contravention of the provisions of Section 68 and 70 of the Finance Act, 1994 read with Rule 6 and 7 of Service Tax Rules, 1994 appeared to be liable for penalty under the provisions of Section 78 of the Finance Act, 1994 as amended from time to time. The said assessee also appeared 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.

8. The assessee had failed to furnish the information in their Service Tax Returns and contravened various provision of Finance Act, 1994 and Rules made there under, and thereby rendered themselves liable for penalty under Section 77(1)(c) and 77(2) of the Finance Act, 1994.

Therefore, as per the analysis shared by the CBDT the Service tax 9. payable on the basis of value of "sales of services under Sales/Gross Receipts From Services (Value from ITR)" or "Total Amount Paid/Credited Under Section 194C, 194I, 194H, 194J" for the financial year 2015-16 and 2016-17 was assessed as below:-

asse	sseu as d	ciow.		(A	mount in Rs)
Sr. No.	F.Y.	Taxable Value as per ST-3 returns (In Rs.)	Gross Receipts From Services (Value from ITR/26AS) (In Rs.)	Difference Between Value of Services from ITR/26AS and Gross Value in Service Tax Provided (In Rs.)	Resultant Service Tax short paid (in Rs.)
<u> </u>	0015.16	0/-	91408861/-	91408861/-	13254284/-
1_1_	2015-16		45012283/-	45012283/-	6751842/-
2 _	2016-17	0/	430122637-	130121101	20006127/-
	TOTAL				

- It appeared that the assessee had not paid the service tax by way of 10. suppression of facts and in contravention of provision of the Finance Act, 1994 and rules made there under relating to levy and collection of service tax, with intent to evade payment of service tax. Hence, the service tax amounting to Rs. 2,00,06,127/- appeared to be recoverable from the assessee, under the provisions of Section 73(1) of the Finance Act, 1994 by invoking extended period of time, along with interest thereof at appropriate rate under the provisions of Section 75 of the Finance Act, 1994. The provisions of Finance Act, 1994 read with Service Tax Rules, 1994 framed there under, were saved by the Section 174(2) of the CGST Act, 2017.
- The Assessee was also given the opportunity for pre-SCN consultation on 23.04.2021, but they did not avail the same.
- Show Cause Notice STC/15-113/OA/2021 Therefore, а 23.04.2021 was issued by the Commissioner, Central GST & Central Excise, Ahmedabad North to the Assessee (M/s. Viralbhai Shankerlal Patel) asking them as to why;
  - The demand for Service tax to the extent of Rs. 2,00,06,127/short paid/not paid by them in F.Y. 2015-16 and 2016-17, should where confirmed and recovered from them under the provisions of Section 73 of the Finance Act, 1994;

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

Penalty should not be imposed upon them under the provisions of Section 78 of the Finance Act, 1994.

Penalty should not be imposed upon them for late filing of ST-3 (iv) returns under the provisions of Rule 7C of the Service Tax Rules, 1994.

(v) Penalty under Section 77(2) of the Finance Act, 1994 should not be imposed on them for the failure to assess their correct Service Tax liability and failure to file correct Service Tax Returns, as required under Section 70 of the Finance Act, 1994 read with Rule 7 of the Service Tax Rules, 1994.

#### DEFENCE REPLY:

- 13. The assessee vide their letter dated 16.01.2022 (submitted to the department on 17.01.2022) submitted their reply to the Show Cause Notice dated 23.04.2021, wherein they have inter alia stated as under
  - i. That they are engaged in activity of Government works for Dam Gate
  - ii. That their activity is exempted as per Notification No. 25/2012 [Point No. 12(d)]
  - iii. That other than Government works, during the period they have done job work of Ajanta Energy P. Ltd. only
- 13.1 The assessee, in support of the arguments put forth by them, has submitted the following documents
  - a. Copies 26AS for the years 2015-16 and 2016-17
  - b. Copies of P&L Accounts for the years 2015-16 and 2016-17
  - c. Sample Work Order
  - d. Ledger copy of contract income for the years 2015-16 and 2016-17
- 13.2 The Assessee has further submitted the RA Bills and the relevant Work Orders for the period 2015-16 and 2016-17. The details of the RA Bills are as below -

#### <u>2015-16</u>

Sl.	RA Bill	Work Order of RA	Work Order Issuing	Scope of work mentioned in Work	Amount (Rs)
No.	No./Ref.	Bill	Authority	Order	of RA Bill
1	] st	IMD-3/lank	Executive Engineer	Repairing & Strengthening of	249863
		Irri.proj/SK/102	Irrigation Mechanical	Radial Gates-30'x20'-05 Nos. Of	
		dated 30.01.2016	Division No. 3,	Lank Irrigation Project as per the	İ
	-		Gandhinagar	Drawings and Specifications.	
	32				
2.	3 & Filater	43/10-	NWRP & Kalp	Strengthening work of Radial	327953
1/2		7/AATC/798	Department,	Gate with Rectification &	
(/4	8	dated 30:04.2015	Schivalay,	Repairing Work of Skin Plate,	
1/3			Gandhinagar	Achor Girder, replacement of	
\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\				rubber seal, Replacement of	
``	Calle 1			Chequered Plate, servicing of	
		r		replacement of Trunion Assly etc.	
				of Radial Gate Size- 30'x20'-16	
				Nos. Of Kalubhar Irrigation	

				project	747389
3	2 <sup>nd</sup> & Final	-do-	-do-	-do-	1375353
4	6 <sup>th</sup>	-do-	-do-	-do-	235000
5	2 <sup>nd</sup> (75%)	-do-	-do	-do-	640655
6	5 <sup>th</sup>	-do-	-do	-do-	1002803
7	4 <sup>th</sup>	-do-	-do-	-do-	103535
8	1st (75 %-	-do-	-do-	-do-	100000
	Extra Work)				921300
9	1 <sup>st</sup> (75% -	-do-	-do-	-do-	321000
	Excess				
i	Work)				2720060
10	3rd	-do-	-do-	-do-	4949852
11	2 <sup>nd</sup>	-do-	-do	-do-	2822672
12	1st	-do-	-do-	-do-	1182175
13	1st	IMD-	Superintendent	Replacement work of existing	1102173
		7/ABTC/391	Engineer Irri. Mech.	Cabin cover of C D Unit, E R Unit	
		dated 02.03.2016	Circle No. 2,	& sill beam girder & other Misc.	
			Ahmedabad	Work in Radial Gate Size- 30'x20'	ı
				of Kalubhar Irrigation project.	000000
14	l <sup>st</sup> & Final	IMD-3/SK/Sant	Executive Engineer	Providing, fabricating and	320888
	(Extra)	Sarovar/Package-	Irrigation Mechanical	erecting Gate leaf, Embedded	!
1		1/12 dated	Division No. 3,	Parts, Hoist Plateform, Hoist	
		19.03.2015	Gandhinagar	mechanism of Vertical Gate	
				60'x17' of Sant Sarovar (Indroda)	
				Recharge Project	
15	4th	-do-	-do-	-do-	3421786
16	7th & Final	-do-	-do-	-do-	4802322
17	6 <sup>th</sup>	-do-	-do-	-do-	3183069
18	1st & Final	-do-	-do-	-do-	386776
1.0	(Excess)			1	
19	5th	-do-	-do-	-do-	1964913
20	3rd	-do-	-do-	-do-	3682437
	2nd	-do-	-do-	-do-	10562650
21	1st	-do-	-do-	-do-	10983939
22		IMD-7/ABTC/	Executive Engineer		67872
23	F & F Bill	1194 dated	1		
-		21.05.2009	Division No. 7,		
		1	Ahmedabad	Limbasi & DEE, Matar Irri Sub-	
			Annieuabau	division, Matar.	
			8	Replacement of ER Unit cabin,	534523
24	2 <sup>nd</sup> & Final	IMD-7/ABTC/	Superintendent		00.040
		839 dated	"		
		30.04.2015	Circle No. 2,	providing & fitting of ladder with	
			Ahmedabad	-	
				platform for approach at ladder of	
				gate in alternative pier of gate &	
				other misc. repairing work for	
	ļ			vertical gate size-35'x6'-29 NOS.	
نتينين	The state of the s			OF Bhadar-1 Irri, project	1002061
/250		-do-	-do-	-do-	1223961
26	是多问题	B-1/04 of 2014			353245
	<b>温度</b>	15	Mech. Sub-division,	1	
層圖	<b>元代認知</b>	1	Junagadh	replacement of EM Brate and	; 
( B)		9		fitting the modified foundation	
16	ACTOR SECTIONS			base frame of radial gate	
موع <sup>ى</sup>	15311	1		size12.497m x 8.23m - 6 nos. of	
1	1			SHINGODA Irrigation Scheme	
1		ľ	l :=	_!	
27	-do-	B-1/05 of 32014-	-do-	-do-	412178
27	-do-	B-1/05 of 2014-	-do-	-do-	412178 93485

	Final	Extra	3/SK/Mo	tisar	Irrigation	Mechanical	guide roller, fulcuram a	ssly &	
	Bill		Irri. Pro	oj./1207	Div.	No. 3,	providing & fitting of	f new	
			dtd. 11.09	9.2014	Gandhina	gar	chequered plate plateform	n with	
1 1							base beam & chann	el by	
]							discarding old one etc. o	of 9.10	
							mt. x 2.04 mt. size of G	Godbole	
							Type Automatic Gate Sr.N	o. 1 to	
							15 of Motisar Irrigation S	Scheme	
							Village at Patiali.		
	TOTAL				59272654				

#### 2016-17

RA Bill	Work Order of RA Bill	Work Order Issuing	Scope of work mentioned in	Amount (Rs)
		Authority	Work Order	of RA Bill
3rd	STG/CE/Tender/875	<u> </u>	Construction of New Depot	1809936
		1	-	•
		Office, Ahmedabad	sub-work at Harij, Kadi, Kalol	
			& Mehsana	
7th & Final	IMD-7/ABTC/798 dated	NWRP & Kalp	Strengthening work of Radial	1912465
	30.04.2015	Department,	Gate with Rectification &	
		Schivalay,	Repairing Work of Skin Plate,	
		Gandhinagar	Achor Girder, replacement of	
			rubber seal, Replacement of	
			Chequered Plate, servicing of	
			replacement of Trunion Assly	
			etc. of Radial Gate Size-	
			30'x20'-16 Nos. Of Kalubhar	
			Irrigation project	
2nd & Final	-	-	Replacement work of existing	522022
	02.03.2016	-		
		•	_	
		Ahmedabad		
-				
1st & Final	, -	_	7	2694470
	•	_	-	
	27.04.2016			
		No. 7, Ahmedabad	• -	
				209626
3rd & Final			' '	209020
	· · · · · ·			
	dated 02.09.2011			
1st	IMD6/Store/Tender/B-	_		668951
130	· ·		=	
	, .	<b>,-</b>	-	
			27') 7 nos of Hiran_II	
			Irrigation Scheme under EE,	
			Junagadh Irrigation Division,	
			Junagadh	
2 <sup>nd</sup> Final	IMD-3//lank	Executive Engineer	Repairing & Strengthening of	571530
Bill	Irri.proj/SK/102 dated	Irrigation	Radial Gates-30'x20'-05 Nos.	
Tes 100	30.01.2016	Mechanical Division	Of Lank Irrigation Project as	
Co cor do	BANK .	No. 3, Gandhinagar	per the Drawings and	
	/\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		Specifications.	
100	) 불 <b>i</b>			
1st & Final	g-do <del>/</del>	-do-	-do-	12430
	11. 1 · 1		i .	
	No./Ref. 3rd  7th & Final  2nd & Final  1st & Final  1st & Final	No./Ref.   STG/CE/Tender/875	No./Ref.  3rd  STG/CE/Tender/875  Civil Engineering Department, Central Office, Ahmedabad  7th & Final IMD-7/ABTC/798 dated 30.04.2015  Pepartment, Schivalay, Gandhinagar  1st Final IMD-7/ABTC/Venulif/36 dated 27.04.2016  IMD-3/KGayatri/1260 dated 27.04.2016  IMD-3/KGayatri/1260 dated dated 02.09.2011  Secutive Engineer Irri. Mech. Circle No. 7, Ahmedabad  1st IMD-6/Store/Tender/B-1-16-17/812 dtd. 18.04.2016  Secutive Engineer Irri. Mech. Div. No. 6, Rajkot  2nd Final IMD-3/Jank Executive Engineer Irri. Mech. Div. No. 6, Rajkot  2nd Final Imd-3/Jank Executive Engineer Irri. Mech. Div. No. 6, Rajkot  2nd Final Imd-3/Jank Executive Engineer Irri. Mech. Div. No. 6, Rajkot  2nd Final Imd-3/Jank Executive Engineer Irri. Mech. Div. No. 6, Rajkot  2nd Final Imd-3/Jank Executive Engineer Irri. Mech. Div. No. 6, Rajkot  2nd Final Imd-3/Jank Executive Engineer Irri. Mech. Div. No. 6, Rajkot  2nd Final Imd-3/Jank Executive Engineer Irri. Mech. Div. No. 6, Rajkot  2nd Final Imd-3/Jank Executive Engineer Irri. Mech. Div. No. 6, Rajkot  2nd Final Imd-3/Jank Executive Engineer Irri. Mech. Div. No. 6, Rajkot  2nd Final Imd-3/Jank Executive Engineer Irri. Mech. Div. No. 6, Rajkot  2nd Final Imd-3/Jank Executive Engineer Irri. Mech. Div. No. 6, Rajkot  2nd Final Imd-3/Jank Executive Engineer Irri. Mech. Div. No. 6, Rajkot	No./Ref.  STG/CE/Tender/875  STG

			D. Engineer	Repairing work of radial gate	191932
9	1st & Final	IMD-7/ABTC/1164	Executive Engineer	no. 14 with rubber seal &	
		dated 13.06.2016	Irrigation	other misc. work in radial	
			Mechanical Division	gate 30' x 20' size of Kalubhar	
			No. 7, Gandhinagar	Irri. project	
				Replacement of high tensile	1308630
10	lst	IMD-7/ABTC/737 dated	Superintendent		
		27.04.2016	Engineer Irr. Mech.	alloy steel chain with sprocket, tension yoke assly	
•			Circle No. 2,	& Rubber Seal etc. repairing	
	}		Ahmedabad		
				work of Godbole type A/T gate size 10 x 4 meter - 16 Nos.	
			i I	and repairing work of HR	ļ
	[			Gate of Falku (Raj Jashvant	
		_		Sagar) Irrigation Project	264631
11	2nd & Final	-do-	-do-	-do-	127370
12	1st & Final	-do-	-do-	-do-	12/3/0
	(Excess)				65744
13	1st & Final	-do-	-do-	-do-	05/44
	(Extra)				
14	1st & Final	IMD-7/ABTC/1149	EE, Surendranagar	Supplying & Fitting of heavy	158113
		dated 10.06.2016	Irrigation Division,	duty 7.5. MT capacity spur	
			Rajkot	geared manually operated	
			1	chain pulley block with 80	-
	1		ľ	grade alloy steel chain having	
				10 meter lift for counter	
				weight type A/T vertical gate	
				size 30' x 9' - 14 nos. for	
				Vadhavan Bhogavo-I (Nayaka)	
				Irri. Project.	
15	1st & Final	IMD-7/ABTC/2024	EE, Surendranagar	Repairing work of service	702257
1 '3	1	dated 24.11.2015	Irrigation Division,		
			Rajkot	Gate-2 nos. of LBHR Well &	1
				replacement of cheq. Plate of	
				HR well & servicing of 8 MT	
				capacity hoist assly - 4 nos.	
				of service Gate-2 nos. &	
				emergency Gate-2 nos. of	
	,			LBHR Well of Bhadar-1 Irri.	
				project	
<u> </u>	<u> </u>	TATO D (OV (Oc.) Co. Compa	EE, Irrigation	<u> </u>	692370
16	1st	IMD.3/SK/Suj.Suf.Spre.			
		Canaly103# 14 % Addd	3, Gandhinagar	one of C.R. and escape gates.	
		30.01.2016	J, Ganumagai	Servicing of CDU, ERU, guide	
				roller & other repairing work	
				& servicing and repairing	
				work of HR Gate, hoist	
-				mechanism etc. of Sujlam	
-				Suflam Spreading Cannal chainage 27.700 kms to	
				62,000 km under the Mazam	
				<u> </u>	
امر ا	(解 原原)			sub division No. 2 Modasa	
1//	ASSESSED OF			and SSSC chainage 97.000	
1/6				km to 139.610 km under the	1
其				Suj-suf Spreading Canal Sub	
		NO)		Division No. 1Talod	E40000
1 70	4 2m & First	j. 14do-	-do-	-do-	562032
18%	(19 3 13 W	-do-	-do-	-do-	77000
19	1st & Fina	l -do-	-do-	-do-	10695
	(Extra)				

20	lst	NPCMD/SK/AB/282	Dy. EE, NPC Mech.	Annual Maintenance contract	985236
		dtd. 16.09.2016	Sub Div. No. 1,	work for repairs/maintenance	
1			SSNNL, Vadodara	/servicing of Radial & Vertical	
	İ			Gates cr/Syphon/HR/Escape	
				Structure on Narmada Main	<b>i</b>
				Canal Reach 293 to 458 km,	
				and replacement of different	]
}				size wire ropes for Narmada	[
				main canal CR/HR/Escape	
				and Branch Cana,l gates	
				between NMC CH 144 to 458	
	TOTAL				

#### PERSONAL HEARING:

14. Personal hearings were granted to the assessee on 21.12.2021, 20.01.2022, 28.04.2022, 23.05.2022, 17.06.2022, 26.07.2022 and 06.09.2022. However the Assessee did not appear for personal hearing on any of the above mentioned dates. Finally the personal hearing was fixed on14.10.2022 and the same was attended by Shri Deepak Shah, Advocate on behalf of the Assessee. During the course of personal hearing, Shri Deepak Shah reiterated the contents of their written submission dated 17.01.2022. He also stated that the Assessee is engaged in the work relating to Dam gate and the same is exempted being covered under Notification NO.25/2012-ST.

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

ii.

- I have carefully gone through the facts of the case and records available in the case file, the Show Cause Notice dated 23.04.2021, the defense reply dated 16.01.2022 (submitted to the department on 17.01.2022), the documents submitted alongwith the defense reply dated 16.01.2022 and oral submissions made by the assessee during the course of personal hearing on 14.10.2022. Accordingly, I find that the following issues are required to be decided by me as an adjudicating authority
  - i. Whether the Service Tax has been correctly demanded vide the Show Cause Notice dated 30.03.2021.
    - Whether the contention of the Assessee that the services provided by them are exempted as per Notification No. 25/2012 dated 20.06.2012 is sustainable or not.

I find that the genesis of the demand has risen from the analysis of the 26AS and ITR of the Assessee by the CBDT and the same being shared with

the department for the period 2015-16 and 2016-17. The CBDT found that during the year 2015-16 and 2016-17, the Assessee had rendered services and had received income on such services without payment of service tax on such income. Therefore, for verification of the apparent non-payment of Service Tax by the Assessee, the department, prior to the issuance of Show Cause Notice, had given the opportunity for pre-SCN consultation to the Assessee on 26.03.2021, but they did not avail the same. Therefore, the department had no option but to issue a formal demand for recovery of unpaid Service Tax from the Assessee. Accordingly SCN dated 23.04.2021 was issued to the Assessee demanding service tax of Rs. 2,00,06,127/- (Rs. 1,32,54,285/- + Rs. 67,51,842/-) on the value of total taxable service, provided by the Assessee amounting to Rs. 13,64,21,144/- (Rs. 9,14,08,861/- + Rs. 4,50,12,283/-) for F.Y. 2015-16 and 2016-17.

17. Further, the income of the assessee as per Section 194I(a) and 194(C) reflected in Form 26AS and their income as per the P&L Account for the relevant period is as under:

Sl.	Name of the deductor as per	Total Income as per Formas per Section 194I(a)	
No.	Form 26AS	2015-16	2016-17
	Total Income as per Form 26AS	9,14,08,861/-	4,50,12,283/-
	Income as per Profit & Loss Account	9,14,10,044/-	4,51,66,218/-

I also find that the demand for the year 2015-16 and 2016-17 in the Show Cause Notice has been raised based on the income reflected in the 26AS of the Assessee for the relevant F.Y. 2015-16 and 2016-17, and therefore, for the sake of consistency in computation of tax, I would also rely on the Income reflected in the 26AS for the period 2015-16 and 2016-17. The summary of income reflected in the 26AS for the period 2015-16 and 2016-17 is as below.

SI2 No.	Name of the deductor as per Form 26AS	Total Income as per Form 26AS as per Section 194(C)		
	80 E01810 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	2015-16	2016-17	
1	Ajanta Energy Private Limited	20507474	20228726	
2	Executive Engineer	4754681	1865035	
3	Irrigation Mech Division No. 3	39652106	2135683	
4	Kadi Municipality	6572973	281452	
5	N.P. Canal Division No. 4/4	10547		
6	Executive Enngineer Irrigation & Mechanical Division-7	18854361	7980054	

Page 9 of 23

8	Sardar Sarovar Nigam Limited Exec. Engineer N.P. Canal Division No. 4/5	291296	
9	Executive Engineer Irrigation & Mechanical Division-6 Rajkot	765423	1180285
10	Exec. Engineer Narmada Project Main Canal Division No. 2	0	9934908
11	Exec. Engineer Narmada Project Canal Mechanical Division Gandhinagar	0	985236
12	Sujalal Suflam Spreding Chanal Division No. 1 Sabarkantha	0	181704
13	Executive Engineer Irrigation Mechanical Division-l Vadodara	0	239200
	Total Income as per Form 26AS	91408861	45012283

- Accordingly, I find that the issue which requires determination as of now is whether the assessee is liable to pay service tax on the taxable value of Rs. 13,64,21,144/- for the Financial Year 2015-16 and 2016-17.
- 18. I find the Assessee has not contested the computation of the value of taxable services in the SCN and there is no dispute as far as the receipt of the consideration for provision of service by the assessee is concerned. The only contention of the Assessee is that they are engaged in activity on behalf of Government for work for Dam Gate and the services provided by them are exempted services; that accordingly they were not liable to pay service tax on provision of such services. Therefore, I find that there is no dispute as far as the provision of services as well as receipt of income on provision of such services by the assessee for the period from 2015-16 and 2016-17 as given below:

Sl.	Year	Total Taxable
No.		Value (Rs.)
1	2015-16	9,14,08,861/-
2	2016-17	4,50,12,283/-
	TOTAL	13,64,21,144/-

19. Therefore, the subsequent issue that needs to be decided is whether the services provided by the assessee were eligible for exemption under Notification No. 25/2012-ST or otherwise as claimed by the assessee.

The Assessee has merely claimed that the they are engaged in a rivity of Covernment works for Dam Gate and the services provided by them are exampled services under Notification 25/2012-ST dated 20.06.2012. Even Notification 25/2012-ST their activity is exempted, they have produced substantial records (Work Orders and RA Bills) as detailed in para 13.2 above, evidencing the nature of work done by them i.e. activity of Government works for Dam Gate. Accordingly, I find that the services rendered by the Assessee

falls under entry No. 12(d) of the Notification No. 25/2012-ST dated 20.06.2012. To appreciate the issue in the correct perspectives, relevant extracts/entries of Notification No. 25/2012-ST under which the services rendered by the Assessee falls, are reproduced as follows:

# Relevant Entry Numbers of Notification No. 25/2012-ST dated 20.06.2012:

"12. Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of –

(a)	***************************************
(b)	
(c)	
(d)	canal, dam or other irrigation works
(e)	pipeline, conduit or plant for (i) water supply (ii) water treatment, or
(iii)	sewerage treatment or disposal; or
(f)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

Accordingly I find that the services rendered by the Assessee, is exempted, if the same are provided to Government, a local authority or a governmental authority.

19.2 Further, I find that the Assessee, in support of the arguments put forth by them, have submitted records (Work Orders and RA Bills) as detailed in para 13.2 above, evidencing the nature of work done by them i.e. activity of Government works for Dam Gate. Analysis of the documents vis-a-vis the income reflected in 26AS submitted by the Assessee proves (except for the services rendered by them to M/s. Ajanta Energy Private Limited) that they have rendered services for works of Dam Gate to the Government Authority and thereby they are eligible for exemption as per entry No. 12(d) of the Notification No. 25/2012-ST dated 20.06.2012.

As far as the services rendered to M/s. Ajanta Energy Private Limited Throughting to Rs. 4,07,36,200/- (Rs. 2,05,07,474/- during F.Y. 2015-16/3 Ps. 2,05,28,726/- during F.Y. 2016-17) are concerned, I find that the Assessee has rejected the same in their ST-3 returns for the period October-March of 2016-17 respectively. I also find that the Assessee has made the payment of applicable Service Tax on the said services rendered to M/s. Ajanta Energy Private Limited which is evident from the above mentioned 2 ST-3 returns. Copies of the relevant ST-3 returns are reproduced below —



## CENTRAL BOARD OF EXCISE AND CUSTOMS



Cir	Sie de la company	· • • • • • • • • • • • • • • • • • • •	finistry of F	Inance - De	parlm	ent of Rev	enue			
				Form ST	-3					
	(Return under Sc	ection 70 of	the Finance	o Act, 1994	rond v	with Rulo	7 of Snrvic	o Tax Rules,	1994)	
Followi	ing issues have been	n found in yo	our return :	*****	*****					
			÷						• • • •	·
PART A	A GENERAL INFOR	RMATION					4 -	·		
A1	ORIGIN	IAL RETURN	Yes		.1	REVIS	ED RETURN			
A2	)	STC Number	ABBPP5471		A3	1	f the Assess	3		
Addr	ress of Registered Unit	SAHAJANAN NAGAR	ID APPARTM	ENT B/42 NF	R.AGR/	ASEN VIDH	YALAY GUR	UKUL ROAD	MEMNAG	AR MEM-
	Commissionerato	SERVICE TA AHMEDABAD		Division	DIVIS	/ICE TAX BION-I - EDABAD		RANGE-II	-	
A4	Fir	nancial Year	2015-2016	J	A5	Return fo	or the Period	October-Ma	arch	
RETUR	RN FILING DETAILS	<del></del>	l		سسدك	1				
		Due c	date for filing	of this return	n 25/	04/2016				
			Actua	I date of filing	g 22/	04/2016				
		Ne	o of days bey	yond due date	0					
<del></del>										
A6										
A6.1	Has the Assessee Unit ('Y'/'N') (As di ral Excise Rules, 2 Service Tax Rules	lefined under i 2002 read with s, 1994)	Rule 2(e) (ea) h Rule 2 (1) (d	i) of the Cent- c)(cc) of the	·				<del></del>	:
A6.2	If reply to column . Unit opted for	A6.1 Is 'Y', na	me of Large	Taxpayer						***
A7	Premises Code Nu	amber			SDC	0102A001		·		
A8	Constitution of the	a Assessee			Pro	prietorship				
										<u>—</u> 54 \$
A9	Taxable Service(s) for v	which Tax is b	eing paid				<del></del>			
	plion of Taxable Services				<del></del>			<del></del>	Sub Clas	use
	Albiron tunuois co	5 YYOING CC	dut aci vien						(22228)	
Taxable	e Service for which Tax i being paid		act service	·						
A10	Assessee is liable to p	pay Service T	ax on this ta	xable servic	e as			<del></del>		
	A10.1 A Service Provi 68(1)	ider under Sec	ction Yes		A10.	.2 A Servi	ce Recolver	Under Sec-	No	
	A10.3 A Service Provier reverse charge under	der under par	rtial Yes		A10.	.4 A Saut			NO	
	tion GB(2)	•			llal r Sec	reverse ch tion 68(2)	iargo under co Receiver	under par- provise to	No	
	A10.5 If covered by A1 the purcentage of Sen	10.3 above, th	ion	50	A10.	6H course				
<del></del>	as Provider of Service	; ;			lhen Pay	i the perce able as Re	ed by A10.4 Intage of Se Iciplant of S	above, rvice Tax		0
*** EYE	MPTIONS						entront of St	orvico	<u> </u>	
A4-1-6-AL	WELLONS							<del></del>		**

Page 1 of 8 \_\_\_

				N DO
	- Tradion (	יִייִייִיי	under which such	exemption
	oxy exemption Notification	In the Notification	GI k	
	Has the assesses availed honell of any exemption Notification (  If oppy to A11.1 is 'Y', Please furnish Notification No. and St. No.  Availed Notification Number		Ji. (*	10.
A11.1	Has the assessment is 'y', Please furnish recommended			
A11.2	Froply to A11.1 is Y, Please availed Notification Humber		ga wa managana wa mana a	
S1. 110	The second secon			
1				γ
,	1.00			- chatement le
A12 AB/	ATEMENTS  Has any abatement from the value of services from claimed ('Y' if reply to A12.1 is 'Y', Please furnish Notification No. and St. No	the Notification	under which sooi	1 Sparethall i?
A12.1	Has any abatement from the visits Notification No. and St. No	il ilian ere	Si. No.	.,
A12.2	If reply to A12.1 is 'Y', Plansa lifting		9	
	Notification Number		y	<del></del>
SI. No	030/2012-S.T.			
<u> </u>				
	ACCECCIAENT		<del></del>	N
	OVISIONAL ASSESSMENT  Whother provisionally assessed ("Y","N")	·		J
A13.1	Whether provisionally assessed (YTM)  If reply to A13.1 is 'Y', please furnish Provisional Assessment C	Order No. and Date		
A13.2	If reply to A13.1 is 'Y', please further to the No.		Di	ite
	Provisional Assessment Order No.			
,	- VARIE	<del> </del>		
PART B	VALUE OF TAXABLE SERVICE AND SERVICE TAX PAYABLE			
PART •	FOR SERVICE P	ROVIDER		
SI. No	Quarter	Oct-Dec	Jan-Mar	Total
31.1	Gross Amount (excluding amounts received in advance, amounts		19929517	19929517
••••	taxable on receipt basis, for which bills/invoices/challans or any			
	other documents may not have been issued) for which bills/ invoices/challans or any other documents are issued relating to			1
;	service provided or to be provided (including export of service and exempted service)			
1.2	Amount received in advance for services for which bitts/in-	0		ļ <u>.</u>
	voices/challans or any other documents have not been issued	U	0	0
- 1	Amount taxable on receipt basis under third proviso to Rule 6(1) of Service Tax Rules, 1994 for which bills/invoices/challans or	0	0	0
ı	any other documents have not been issued			
1.4	Amount taxable for services provided for which bills/in- voices/challans or any other documents have not been issued	0	0	0
1.5 j.	Money equivalent of other considerations charged it any in a	0		"
	form other than money  Amount on which Service Tax is payable under partial reverse		0	0
,,,	Criaige	0	0	<del> </del> -
1.7	Gross Taxable Amount B1.7 = ( B1.1 + B1 2 + B1.3 + B1.4 + B1.5 + B1.6 )			0
.8 //	Amount charged against export of service provided or to be		19929517	19929517
78	hiorioso i	0	0	<u>-</u>
.9 4	Amount charged for exempted service provided or to be provided (other than export of service given at B1.8 above)	0		0
.10 /	Amount charged as Pure Agent		0	0
	Amount claimed as abatement	0	0	
		0		0
	Any other amount claimed as deduc- ion pleaso specify	0	11957711	11957711
.13 T	Total Amount Claimed as Deduction Days		3985903	·
		0	150125	3985903
	NET TAXABLE VALUE B1.14 = ( B1.7 · B1.13 )		15943614	15943614
15 S	Service Tax Rate-wise break up of NET TAXABLE VALUE (B1.14):	U	3985903	
-		: Advalorom Rate		3985903

TO THE CONTROL OF THE

Page 2 of a

Sl.no		Tax	able Rate			Taxablo Valuo	
	Tax Rate	Swachh Bharat Coss %	Education Coss Rate %	Socondary And Higher Educa- tion Coss Rate	Oct-Dac	Jan-Mar	Total
1	14	0.5	0	0	. 0	3985903	3985903
31.16	Specific Ra	to (applicable as r	er Rule 6 of ST Ru	dea)		1_4_1	
SI. No		Tax	ablo Rato			Taxable Units	
	Specific Rate	Swachh Bharat Coss %	Education Coss Rate %	Secondary And Higher Educa- tion Cass Rate %	Oct-Dec	Jon-Mar	Total
<u>-</u>	0	0	0	0	0	0	0
B1.17	Service T:	x payable		l	0	558026	558026
B1.18	·	d D Cess payable			0	0	0
	•		.19 = ( B1.17 - B1	.18)	0	558026	558026
B1.19		Coss payable			0	0	0
B1.20	•		cation Cess paya	 ble	0	0	0
B1.21			ole based on entr		0	19930	19930
B1.22			ble based on entr		0	0	0
B1.23			payable(B1.24 =		0	19930	19930
B1.24	total Swa	CIII Bilaide Ceso	p2,122.10(- 11				
PART - C Amount	J	TAX PAID IN AD	ice under sub-rul	(1A) of Rule 6 of S	T Rules	Jan-Mar	Total
SI.No	<u> </u>		Quarter		0	0	0
C1		Service Tax depo			0	0	0
C1.1		haral Cess depos			0	- 0	0
C2	Amount o	Education Cess of	deposited in advan	ce	0		0
C3	advance		ligher Education C	ess deposited in			
C4	Challan N	los. and Amount	Challan Numb	er (CIN)		A	mount
SI. No			Chanan Num.				0
1					<del></del>		
			CH AND THROU	GH CENVAT CRED	IT		
PART -	SERVICE	TAX PAID IN CA	SI AND THE				te esid
n	t				ship Dhorat C	ess and other amour e Distributor)	nts paid
D Service 1 (To be fil	t		dary and Higher y Service Tax and	Education Cess, S I not to be filled by	ship Dhorat C	ess and other amour e Distributor) Jan-Mar	nts paid Total
Service T (To be fill SI.No	Tax, Educa lled by a pe				ship Dhorat C	ess and other amour e Distributor) Jan-Mar 558026	Total 558026
Service 1 (To be fil Sl.No	Tax, Educatiled by a pe	lion Cess, Secon rson liable to pa	dary and Higher y Service Tax and Quarter	Education Cess, S I not to be filled by	wachh Bharat Co an Input Servic Oct-Dec	Jan-Mar	Total
Service 1 (To be fil S1.No D1	Tax, Educa lled by a pe In cash By CENV	lion Cess, Secon rson liable to pa AT Credit (not ap	dary and Higher y Service Tax and Quarter Slicable where the	Education Cess, S I not to be filled by Service Tax is liable	wachh Bharat Co an Input Servic Oct-Dec	Jan-Mar 558026	558026
Service 1 (To be fil Sl.No	Tax, Educalied by a period in cash  By CENV to be paid By adjust	AT Credit (not apply by the recipient of amount part of amount part of the par	dary and Higher y Service Tax and Quarter  Slicable where the f service) sid as Service Tax	Education Cess, S i not to be filled by Service Tax is liable In advance under	wachh Bharat Cr an Input Sorvic Oct-Dec 0	558026 0	558026 0
Service 1 (To be fil S1.No D1	Tax, Educal Iled by a pe In cash By CENV to be paid By adjust Rule 6(1/2 By adjust adjusted,	AT Credit (not apply the recipient of amount parts) of the ST Rules ment of excess and by taking credit of the ST Rules (ST) of the ST Rules (ST) of the ST Rules (ST) of the ST Rules (ST) of the ST Rules (ST) of the ST Rules (ST) of the ST Rules (ST) of the ST) of	dary and Higher y Service Tax and Quarter  Discable where the f service) aid as Service Tax mount paid earlier if such excess Service ST Rules	Education Cess, Signot to be filled by Service Tax is liable in advance under as Service Tax and dice Tax pald, in this	wachh Bharat Cr an Input Sorvic Oct-Dec 0 0	558026 0 0	558026 0 0
Service 1 (To be fil Sl.No D1 D2	Tax, Educat lled by a pe In cash By CENV to be paid By adjust Rule 6(1/2 By adjust adjusted, period un By adjust	AT Credit (not apply by the recipient of amount pay 1) of the ST Rules ment of excess and by taking credit of der Rule 6(3) of the ment of excess are the payon and the state of excess are the payon and the payon	dary and Higher y Service Tax and Quarter  Discable where the f service) aid as Service Tax mount paid earlier if such excess Service ST Rules	Education Cess, Sinot to be filled by Service Tax is liable In advance under as Service Tax and ice Tax paid, in this as Servico Tax and	wachh Bharat Cr an Input Sorvic Oct-Dec 0 0	558026 0	558026 0

respect of

- .

PART - EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT  SI.No			· · · · · · · · · · · · · · · · · · ·		
By Teok Adjustment in the distance   Dista		rive[00]			0
Dig   Tools Adjustment in the interest		of Property Tex paid unit adjustice	0		558026
By Rosk Augustion   Total Tax yalid D8 * (D1 * D2 * D3 * D3 * D3 * D5 * D5 * D7 * D7 * D7 * D7 * D7 * D7		of non-availment of doduction of the ST Rules in this period under Rule 6 (4C) of the ST Rules (4C) of the ST Rules of Specified Govi Departments	0	556020	
PART - SVACHH DHARAT CESS (SBC) PAID IN CASH AND TIRGUUS	D7	By Book Adjustment			
SIND  North Blant Cass Paid in Cash  DA1  Swach Blant Cass Paid in Cash  DA2  By edipletment of amount paid as SEC in advance under Rule  (CLA) of the ST Rules  AND  AND  AND  AND  AND  AND  AND  AN	DS	Total Tax paid Dil * (DT + D2	NUSTMENTS		Total
SIAND  A SwacaNa Bharat Cass Paid in Cash  DA1  DA2  Dy adjustment of carecum paid as SBC in advance unider Rule  C(1A) of the ST Rules  DA3  DA4  DA5  DA5  DA5  DA6  DA6  DA6  DA7  DA7  DA7  DA7  DA7		CASH AND THROUGH		- Jan-Mar	
SIAND  A SwacaNa Bharat Cass Paid in Cash  DA1  DA2  Dy adjustment of carecum paid as SBC in advance unider Rule  C(1A) of the ST Rules  DA3  DA4  DA5  DA5  DA5  DA6  DA6  DA6  DA7  DA7  DA7  DA7  DA7		SYACHII BHARAT CESS (SBO)	Oct-Dec	19930	
DAZ STAJE STATE OF TRUES STATE STATE OF TRUES STATE STATE OF TRUES STATE ST		Quartor	0		0
DA3 By adjustment of excess amount paid entitler as SEC and adjust to the SEC and SEC and adjust to the SEC and SEC and adjust to the SEC and SEC and adjust to the SEC and SEC and adjust to the SEC and SEC and adjust to the SEC and SEC and adjust to the SEC and SEC and adjust to the SEC and SEC and adjust to the SEC and SEC and adjust to the SEC and SEC and adjust to the SEC and SEC and adjust to the SEC and SEC and adjust to the SEC and SEC and adjust to the SEC and SEC and adjust to the SEC and SEC and adjust to the SEC and SEC and adjust to the SEC and SEC and SEC and adjust to the SEC and SEC	DA1	Swachh Bharat Cess Paid in Cash	0		0
DA3 By adjustment of excess amount pold gallets even to the state of t	DA2	16(1A) of the ST reach	0	0	
Total Sy adjustment of excess amount paid carlier as SBC and adjusted to the pend under Rule (94A) of the ST Rules  DAS BY Book adjustment in the case of specified Government departments  DA6 Total Swachh Bharni Cess Paid DA6 = DA1 + DA2 + DA3 + DA4	DA3	By adjustment of excess amount paid equite to be be to the led, by taking credit of such excess SBC paid, in this period un-		0	0
DAS   Siy Book adjustment in the case of specified Government departments   DAS	0.1	ider Rule 6(3) of the 3.1 tags amount paid earlier as SBC and adjus-			0
Total Swachh Bitarrat Coss Paid DAG = DA1 + DA2 + DA3 + DA4	UAI	ted in this period under Rule 6(4A) of the ST Rules	0		10030
Total Swapeth Bharat Cass Paid DA6 = DA1 + DA2 + DA3 + DA3 + DA3	DA5		<u>0</u>	19930	19500
SINO   Quarter   Oct-Dec   Jan-Mar   Oct-Dec   Jan-Mar	DA6	Total Swachh Sharat Cess Paid DA6 = DA1 + DA2 + DA3 + DA4			,
SINO   Quarter   Oct-Dec   Jan-Mar   Oct-Dec   Jan-Mar			EDIT		
SI.No Quarter 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	PART -	EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CR	:ED11	t	Total
By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)   Service Tax is liable to be paid by the recipient of service)   Service Tax in advance under Rule 6 (1A) of the ST Rules   Service Tax in advance under Rule 6 (1A) of the ST Rules   Service Tax paid, in this period under Rule (3C) of the ST Rules   Service Tax paid, in this period under Rule (3C) of the ST Rules   Service Tax paid, in this period under Rule (3C) of the ST Rules   Service Tax paid, in this period under Rule (3C) of the ST Rules   Service Tax paid and adjusted in this period under Rule (3C) of the ST Rules   Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule (3C) of the ST Rules   Service Tax in the case of specified Gowl Departments   Service Tax in the case of specified Gowl Departments   Service Tax in the case of specified Gowl Departments   Service Tax in the case of specified Gowl Departments   Service Tax in advance under Rule (3C) of the ST Rules   Service Tax is liable		Quarter	Oct-Dec	<u></u>	0
By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)  3 By adjustment of amount paid as Service Tax in advance under Rule 6 (1A) of the ST Rules  4 By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules  5 By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3A) of the ST Rules  5 By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, an account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 5 (4C) of the ST Rules  6 By Book Adjustment in the case of specified Govt Departments  7 By Book Adjustment in the case of specified Govt Departments  8 Total Education Cess paid E8 = (E1 + E2 + E3 + E4 + E5 + E6 + D D D D D D D D D D D D D D D D D D		In cash	0		
Ito be paid by the recipient of service		<del></del>	0	0	
Rule 6 (1A) of the ST Rules		ite be paid by the recipient of service)	0	0	0
By adjustment of excess amount paid earlier as Service Tax paid, in this period under Rule 6(3) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax paid, in this period under Rule 6(3) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the ST Rules  Total Education Cess paid E8 = (E1 + E2 + E3 + E4 + E5 + E6 + D D D D D D D D D D D D D D D D D D	E3	I Dula 6 (1A) of the ST Rules		0	0
By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of non-availment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property as paid and adjusted in this period under Rule 6 (4C) of the ST Rules  By Book Adjustment in the case of specified Govl Departments  By Book Adjustment in the case of specified Govl Departments  Catal Education Cess paid E8 = ( E1 + E2 + E3 + E4 + E5 + E6 +	<u>-</u> 4	Indicated by taking credit of SUCR excess Service 18x paid, in this			
By adjustment of excess amount paid earlier as Service 1ax in respect of Service of Renting of Immovable Property, on account of non-availment of deduction of Property Tax paid and adjusted in this period under Rule 6 (4C) of the ST Rules  Total Education Cess paid E8 = (E1 + E2 + E3 + E4 + E5 + E6 + E7)  PART - SECONDARY AND HIGHER EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT  SI.NO Quarter OctDec Jan-Mar Total  In cash OctDec Jan-Mar Total  In cash OctDec Jan-Mar Total  By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)  By adjustment of amount paid as Service Tax in advance under Rule 6 (1A) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(3) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of the Rule 6(4A) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax in Cash adjusted in this period under Rule 6(4C) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax in Cash adjusted in this period under Rule 6(4C) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax in Cash adjusted in this period under Rule 6(4C) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax in Cash adjusted in this period under Rule 6(4C) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax in Cash adjusted in this period under Rule 6(4C) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax in Cash adjusted in this period under Rule 6(4C) of the ST Rules  By adjustment of excess amount paid	55	By adjustment of excess amount pald earlier as Service Tax and adjustment of excess amount pald earlier as Service Tax and adjustment in this period under Rule 6(4A) of the ST Rules			
By Book Adjustment in the case of specified Govi Departments  Total Education Cess paid E8 = { E1 + E2 + E3 + E4 + E5 + E6 + E7 }  PART - SECONDARY AND HIGHER EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT  SI.NO Quarter Oct-Dec Jan-Mar Total  In cash O O O O  By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)  By adjustment of amount paid as Service Tax in advance under Rule 6 (1A) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax and adjusted in this period under Rule 6(3) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax in respected service of Renting of Immovable Property, on account respected service of Renting of Immovable Property, on account respected service of Renting of Immovable Property, on account respected service of Renting of Property Tax paid and adjusted in this pearod under Rule 6 (4C) of the ST Rules  By By By By By By By By By By By By By B	<b>E</b> 6	By adjustment of excess amount paid earlier as Service 18x in respect of service of Renling of Immovable Property, on account the service of Adjustion of Property Tax paid and adjusted	0	0	0
Total Education Cess paid E8 = (E1 + E2 + E3 + E4 + E5 + E6 + 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7	By Book Adjustment in the case of specified Govt Departments	0	0	Ō
PART - SECONDARY AND HIGHER EDUCATION CESS PAID IN CASH AND THROUGH CENVAT CREDIT  SI.No Quarter Oct-Dec Jan-Mar Total  In cash 0 0 0 0  By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)  By adjustment of amount paid as Service Tax in advance under Rule 6 (1A) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax paid, in this period under Rule 6(3) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax in respect of Service of Renting of Immovable Property, on account of Interpretation of Commovable Property and and adjusted in this period under Rule 6 (4C) of the ST Rules  By Book Adjustment in the case of specified Govt Departments  Oct-Dec Jan-Mar Total  Oct-Dec Jan-Mar Tota			0	0	0
SI.No Quarter  Oct-Dec Jan-Mar Total  In cash  December 1  By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)  By adjustment of amount paid as Service Tax in advance under Rule 6 (1A) of the ST Rules  By adjustment of excess amount pald earlier as Service Tax and adjusted, by taking credit of such excess Service Tax pald, in this period under Rule 6(3) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax in respected service of Renting of Immovable Property, on account of Rule 6(4C) of the ST Rules  By Book Adjustment of excess and the ST Rules  By Book Adjustment of excess and the ST Rules  By Book Adjustment of second for the ST Rules  O O O O O O O O O O O O O O O O O O O					<u></u>
SI.No Quarter  Oct-Dec Jan-Mar Total  In cash  December 1  By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)  By adjustment of amount paid as Service Tax in advance under Rule 6 (1A) of the ST Rules  By adjustment of excess amount pald earlier as Service Tax and adjusted, by taking credit of such excess Service Tax pald, in this period under Rule 6(3) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax in respected service of Renting of Immovable Property, on account of Rule 6(4C) of the ST Rules  By Book Adjustment of excess and the ST Rules  By Book Adjustment of excess and the ST Rules  By Book Adjustment of second for the ST Rules  O O O O O O O O O O O O O O O O O O O	APT	SECONDARY AND HIGHER EDUCATION CESS PAID IN CASH	AND THROUGH	CENVAT CREDIT	
By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)  By adjustment of amount paid as Service Tax in advance under Rute 6 (1A) of the ST Rutes  By adjustment of excess amount pald earlier as Service Tax and adjusted, by taking credit of such excess Service Tax pald, in this period under Rute 6(3) of the ST Rutes  By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rute 6(4A) of the ST Rutes  By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rute 6(4A) of the ST Rutes  By adjustment of excess amount paid earlier as Service Tax in respected service of Renting of Immovable Property, on account of fibits and of the ST Rutes and adjusted in this period under Rute 6 (4C) of the ST Rutes  By Boak Adjustment of deduction of Property Tax paid and adjusted in this period under Rute 6 (4C) of the ST Rutes  By Boak Adjustment in the case of specified Govt Departments  O  O  O  O  O  O  O  O  O  O  O  O  O	:				Total
By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)  By adjustment of amount paid as Service Tax in advance under Rule 6 (1A) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax and adjusted, by taking credit of such excess Service Tax pald, in this period under Rule 6(3) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of noticing adjusted and this period under Rule 6 (4C) of the ST Rules  By Book Adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of noticing and adjusted and this period under Rule 6 (4C) of the ST Rules  By Book Adjustment in the case of specified Govt Departments  O  O  O  O  O  O  O  O  O  O  O  O  O		In cash	0	0	0
Section   Sect		By CENIVAT Credit (not applicable where the Service Tax is liable	0	0	0
Rule 6 (1A) of the ST Rules  By adjustment of excess amount pald earlier as Service Tax and adjusted, by taking credit of such excess Service Tax pald, In this period under Rule 6(3) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of inthis pariod under Rule 6 (4C) of the ST Rules  By Boak Adjustment of deduction of Property Tax paid and adjusted in this pariod under Rule 6 (4C) of the ST Rules  By Boak Adjustment in the case of specified Govt Departments  O  O  O  O  O  O  O  O  O  O  O  O  O		. It is the the regional of Services		- <del></del>	-
adjusted, by taking credit of such excess Service Tax polyperiod under Rule 6(3) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax in Page 1 of the ST Rules of Renting of Immovable Property, on account respect of Service of Renting of Immovable Property, on account of notification of Property Tax paid and edjusted in this pariod under Rule 6 (4C) of the ST Rules  By Book Adjustment in the case of specified Govt Departments  O 0 0  O 0  O 0  O 0  O 0  O 0  O 0	3	Rule 6 (1A) of the ST Rules	0		ļ <u></u>
By adjustment of excess amount paid earlier as Service Tax and adjusted in this period under Rule 6(4A) of the ST Rules  By adjustment of excess amount paid earlier as Service Tax in 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	4	adjusted, by taking credit of such excess service tax policy in the	L		
By adjustment of excess amount paid earlier as Service Tax in respect of service of Renting of Immovable Property, on account of inthis yadiment of deduction of Property Tax paid and adjusted in this pandounder Rule 6 (4C) of the ST Rules  By Book Adjustment in the case of specified Govt Departments  0 0 0	5	By adjustment of excess amount paid earlier as service Tax and			0
By Book Adjustinent in the case of specified Govt Departments 0 0 0	6	By adjustment of excess amount paid earlier as Service 18x in respect of Service of Renting of Immovable Property, on account the property is a service of Renting of Property Tax paid and adjusted	0	0	. 0
	∕ ₹.``} - <del>(11***</del>		0	0	0
			!		Dec. 1.55



*9:31°47		~	सन्दर्भ कर	West and the	مسيورة والم		Date of the latest	77.118.00m	
	Marie Contract	governor and an artist of	radio vad	alan jir ne riji		Contract Contract	de de resercio	THE RESERVE	
型肌	) <sup>1</sup> 3/	CENTRA	AL BOA	RD OF E	XCIS	EANE	CUST	OMS	
				Finance - De					
- C. 27.2									e e
				Form ST					
	(Roturn under Sc	ction 70 of	the Finan	co Act, 1994	read v	vith Rule	7 of Serv	ce Tax Rule	s, 1994)
Followin	g Issues have been	found in yo	our return	:				· ······	
<del></del>									
PART A	GENERAL INFOR	MATION							
A1	ORIGIN	AL RETURN	Yes		··	REVIS	SED RETUR	N No	
A2	,	STC Number	ABBPP54	71ASD001	EA	Name o			CONSTRUCTION
Addre	ss of Registered Unit	SAHAJANAN NAGAR	I VD APPART	MENT B/42 NO	R.AGRA	SEN VIDI		RUKUL ROAE	MEMNAGAR MEM-
	Commissionerate	SERVICE TA		Division		ICE TAX	Range	RANGE-II	
		AHMEDABA	U	-	AHME	ON-I -	Ì	İ	
-		nancial Year	Lante anta		ST A5	Roluen fe	or the Paris	d i October-M	larch
A4	FILING DETAILS	nanciai teai	2010-2011				J. (110 1 2110		
	FILING DETAILS		tate for fills	ng of this retur	25/	04/2017	·		
ļ				al date of filin		01/2017			
		M		eyond due dat					
					" I "	<b></b>			
AG									
A6.1	Has the Assessed Unit ['Y'I'N'] (As d	opted to opt	rate as "La Rule 2(e) (c	rge Taxpayer" a) of the Cunt	No				
	ral Excise Rules, Service Tax Rules	2002 road wil i. 1994)	h Rulo 2 (1)	(c)(cc) of the	_			···	
A6.2	If reply to column Unit opted for	AG.1 is 'Y'. na	ame of Larg	je Taxpayer	[				
A7	Premises Code No	ımber			SOC	102A001			
8A	Constitution of the	Assossoo	-		Pro	riclorship			
A9	Taxable Service(s) for	which Tax is b	bisq gnio						Sub Clause
Descript	ion of Taxable Service	s Works cont	ract servico			· · · · · · · · · · · · · · · · · · ·			(22220)
									_l
Taxable	Service for which Tax being pai	d)							
A10	Assassae is liabie lo				o as				
	A10,1 A Service Prov 68(1)				tion	2 A Servi 68(2)		r undor Soc-	No
	A10.3 A Service Prov reverse charge under tion 68(2)	ider under pa provise to S	ırtlal No		Hal i	A A Servi everse ci ilon 68(2)	iargo unde	r undor par- r proviso to	No
	A10.5 If covered by A	10.3 abovo, li	hen	0	A10	G If cover	od by A10.	above,	0
	the percentage of Ser as Provider of Service		010		ther	i lisa porce	entage of S relplant of	orvico Tax	
Fe17 27 -							·: :		-1 <u></u>
A11 EXE	व्यक्षाप्रका			······································	·	······································	****		
ار ۱۰۰۰ ۱۰۰۰ ا	ું કું કું <b>ક</b> ું કું કું કું કું કું કું કું કું કું ક								

Page 16 of 23

		Seation ('Y'/'N')		II &
	Has the assessee avalled benefit of any exemption Noti If reply to A11.1 is 'Y', Please furnish Notification No. at	In the Notifica	lion under which s	uch exemplion
1.1	Has the assessee availed better.	nd Sl. No. III the trans	<u>-</u>	SI. No
	availed Notification Number			
. No		والمتعادم والمتعادم والمتعادم والمتعادم والمتعادم والمتعادم والمتعادم والمتعادم والمتعادم والمتعادم والمتعادم		
	and the same state with a second of the same and the same			
				Υ
12 ABA1	TEMENTS  Has any abatement from the value of services been cla	imed ('Y'l'N')	Link n	uch abalomont
12,1	Has any abatement from the value of services account	nd SI. No. in the Notifica	tion under which s	acii abatementi
12.2	Has any abatement from the value of services been cla If reply to A12,1 is 'Y', Please furnish Notification No. a		SI, No.	
	availed Notification Number		1	<del></del>
S1. No	024/2012-S.T.			
1	UZ-112.V			
	and the same of the constant of the same o		· · · · · · · · · · · · · · · · · · ·	
A13 PRO	OVISIONAL ASSESSMENT			_ N
A13.1	Whether provisionally assessed ('Y'l'N')	sement Order No. and Da	le	
A13.2	If reply to A13.1 is 'Y', please furnish Provisional Asso	5511011	T	Date
	Provisional Assessment Order No.		<u> </u>	
			<u>.l</u>	
PART B	VALUE OF TAXABLE SERVICE AND SERVICE TAX PA	YABLE		
PART -	FOR SE	RVICE PROVIDER		
B1	Quarter	Oct-Dec	Jan-Mar	Total
SI. No		mounts 0	19639538	19639538
B1.1	Gross Amount (excluding amounts received in advance, a taxable on receipt basis, for which bills/invoices/challans of	1011		
	other documents may not have been issued for which our	ng to	İ	1
	service provided or to be provided (including export of ser-	vice		
B1.2	and exempted service)  Amount received in advance for services for which bills/in-	0	0	0
	voices/challans or any other documents have not open iss	e 6(1) 0	0	O
B1.3	Toy Dulas 1994 Int Which bills/invoices/change	s or		]
	any other documents have not been issued		0	0
	the door of any other documents have not been is	ned 0	0	. 0
B1.4		ma j	1	
B1.4 B1.5	Money equivalent of other considerations charged, if any,			
81.5	I a see the account		0	0
	form other than money  Amount on which Service Tax Is payable under partial rev	erse 0	0 19639538	0 19639538
81.5	form other than money  Amount on which Service Tax is payable under partial revictoringe  Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1.	erse 0 4 + 0		
B1.5	form other than money  Amount on which Service Tax is payable under partial rev charge  Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1. B1.5 + B1.6)  Amount charged against export of service provided or to b	erse 0 4 + 0	19639538	19639538
B1.5 B1.6 B1.7 B1.8	form other than money  Amount on which Service Tax is payable under partial rev charge  Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1.8 B1.5 + B1.6)  Amount charged against export of service provided or to be provided	erse 0 4 + 0	19639538	19639538 0
B1.5 B1.6 B1.7 B1.8 B1.9	form other than money  Amount on which Service Tax is payable under partial rev charge Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1. B1.5 + B1.6)  Amount charged against export of service provided or to b provided  Amount charged for exempted service provided or to be p (other than export of service given at B1.8 above)	erse 0 4 + 0	19639538 0 0 0	19639538 0 0
B1.5 B1.6 B1.7 B1.8 B1.9	form other than money  Amount on which Service Tax is payable under partial revicharge  Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1.8 B1.5 + B1.6)  Amount charged against export of service provided or to be provided  Amount charged for exempted service provided ar to be p (other than export of service given at B1.8 above)  Amount charged as Pure Agent	erse 0 4 + 0 9e 0 rovided 0	19639538 0	19639538 0
B1.5 B1.6 B1.7 B1.8 B1.9 B1.10	form other than money  Amount on which Service Tax is payable under partial rev charge  Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1.8 + B1.6)  Amount charged against export of service provided or to be provided  Amount charged for exempted service provided or to be p (other than export of service given at B1.8 above)  Amount charged as Pure Agent  Amount claimed as abatement	erse 0 4 + 0 rec 0 rovided 0 0 0	19639538 0 0 0	19639538 0 0
B1.5 B1.6 B1.7	form other than money  Amount on which Service Tax is payable under partial revicharge  Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1.6)  Amount charged against export of service provided or to be provided  Amount charged for exempted service provided or to be p (other than export of service given at B1.8 above)  Amount charged as Pure Agent  Amount claimed as abatement  Any other amount claimed as deduc-	erse 0 4 + 0 re 0 rovided 0 0 0 onich tax 0 er re-	19639538 0 0 0 11783723	19639538 0 0 0 11763723
81.5 81.6 81.7 81.8 81.9 81.10 81.11	form other than money  Amount on which Service Tax is payable under partial revice ray in the service of the service of the service provided or to be provided  Amount charged against export of service provided or to be provided  Amount charged for exempted service provided or to be provided or to be provided or to be provided as a service given at 81.8 abova)  Amount charged as Pure Agent  Amount claimed as abatement  Any other amount claimed as deduction; leasy specify  Yallue on which payable und verse charge could be provided as a service given at 81.8 abova)	erse 0 4 + 0 ee 0 rovided 0 0 0 0 sich tax 0 er re- by re-	0 0 0 11783723 3927908	19639538 0 0 0 11783723 3927908
B1.5 B1.6 B1.7 B1.8 B1.9 B1.10 B1.11 B1.12	form other than money  Amount on which Service Tax is payable under partial revice ray in the service of the service of the service provided or to be provided  Amount charged against export of service provided or to be provided  Amount charged for exempted service provided or to be provided or to be provided or to be provided as a service given at 81.8 abova)  Amount charged as Pure Agent  Amount claimed as abatement  Any other amount claimed as deduction; leasy specify  Yallue on which payable und verse charge could be provided as a service given at 81.8 abova)	erse 0 4 + 0 ee 0 rovided 0 0 0 0 sich tax 0 er re- by re-	19639538 0 0 0 11783723 3927908	19639538 0 0 0 11783723 3927908
B1.5 B1.6 B1.7 B1.8 B1.9 B1.10 B1.11 B1.12	form other than money  Amount on which Service Tax is payable under partial rev charge  Gross Taxable Amount B1.7 = (B1.1 + B1.2 + B1.3 + B1.8 + B1.6)  Amount charged against export of service provided or to be provided  Amount charged for exempted service provided or to be p (other than export of service given at B1.8 above)  Amount charged as Pure Agent  Amount claimed as abatement  Any other amount claimed as deduction please specify  Vallue on what payable under the provided or to be provided or to be provided or to be provided or to be provided or to be provided.	erse 0 4 + 0 ee 0 rovided 0 0 0 0 sich tax 0 er re- by re-	0 0 0 11783723 3927908	19639538 0 0 0 11783723 3927908

Page 17 of 23

l.no			Taxable	Ralo		****	Taxablo Valuo	
	Tax Rato   %	Swachh Bharat Coss %	Krishi Kalyan Cass %	Education Cons Rato %	Second- ary And Higher Education Coss Rate %	Oct-Dac	Jan-Mar	Total
1	D	0	0	0	0	Ü	o	ġ
2	14	0.5	0,5	0	0		3927907	3927097
.16	Specific Ra	te (applical	ble as per f	Rula 6 al ST	Rules)	. '		· · · · · · · · · · · · · · · · · · ·
51. No			Taxable	Rato	. 1	* * * * * * * * * * * * * * * * * * * *	Taxable Units	
	Specific Rate	Swachh Bharat Cess %	Krishi Kalyan Cess %	Education Cess Rate %		Oct-Dec	Jan-Mar	Total
<del>_</del> _	0	1 0	. <u>l</u>	0	0	0	0	0
1.17	Service T	ax payable	<u> </u>			0	549908	549908
31.18	t	nd D Cess				0	0	0
31.19		ce Tax pay		= (81.17 •	B1.18)	0	549908	549908
31.20	1	n Cess pay				0	0	0
B1.21		ry and High		ion Cess pa	yable .	0	0	0
	Succhib	Bharal Ces	s payable	based on e	ntries in B1.15	0	19640	19640
B1.22	Swacilii	Bharat Ces	s pavablo	based on a	ntries (n B1.16	0	Ö	0
B1.23	Swaciiii	achli Shari	nt Cess pay	yable(B1.24	= B1.22 + B1.23)	0	19640	19640
B1.24	Total Sw	luan Coss	navable bi	sed on ent	ries in serial num-	0	19540	19640
81.25 	bor B1.1	5		seed on on	ries in serial num-	0	0	0
B1.26	Krishi Ki ber B1.1	alyan Cess 6	payable b		ma 25 194 26		19640	19640
B1.27	Total Kri	shi Kalyan	Cess paya	ble B1.27 =	B1.25+B1.26		i	
			20100010	VCE				
PART -	SERVIC	E TAX PAIC	) IN YOUY		who (10) of Rule 6 of	ST Rules		
Amount	of Service	Tax paid in	n advance —————	ungar sub-	rule (1A) of Rule 6 of	Oct-Dec	Jan-Mar	Total
S1.No				arler 		0	0	0
C1	Amount	of Service T	ax deposite	d in advanc	e	0	0	0
C1.1	Swachh	Bherat Cess	s deposited	In advance		<u>-</u>	0	0
C1.2	Krishi Ka	lyan Cess d	eposited in	advance		, , , ,	Ö	0
C2	Amount	of Education	n Coss depo	osiled in acv	Cose denosited in	0	0	0
C3	Amount	of Secondar	ry and High	er Education	Cess deposited in			<u> </u>
C4	Challan	Nos. and /	\mount		<del> </del>		Ant	ount
SI. No				Challan Nu	mber (CIN)			0
	_							
				AND THE	DUGH CENVAT CREE			
I	SERVIC	E TAX PAI	D IN CASH	WWD THE	OUGH CENVAT CREE	washi Rhasi Cos	s and other amounts Distributor) Jan-Mar	pald
PART				t t Hash	ne Religention COSS. t	MAGERIA DIRECTOR		
PART D Sorvice	Q Tax, Educ	alion Coss	i, Secondal In to pay S	y and mgn urvice Tax i	and not to be illed b	y an Input Service	Distributor)	Total

Page 18 of 23

		0	. 549908	54933
			0	O ET
1	In cash		0	O E
)2	By CENVAT Credit (not applicable where the Service Tax is liable to be paid by the recipient of service)  The paid by the recipient paid as Service Tax in advance under	0	0	
 03	By adjustment of an Dulce	0	J	
 04	By adjustment of excess service Tax ports		0	0
	pendu dilucit vi excess amount paid earlier as Services		0	0
D5 D6	adjusted in the access amount paid earlier as Service an account	U		
50	respect of service of Retination of Property Tax paid and adjusted of Indiana-availment of deduction of Property Tax paid and adjusted of Indiana-availment of deduction of Property Tax paid and adjusted of Indiana-availment of Defending Service of Retination of Property Tax paid and adjusted of Indiana-availment of Defending Service of Retination of Property Tax paid and adjusted of Indiana-availment of Defending Service of Retination of Property Tax paid and adjusted of Indiana-availment of Defending Service of Retination of Property Tax paid and adjusted of Indiana-availment of Defending Service of Retination of Property Tax paid and adjusted of Indiana-availment of Defending Service of Indi	0	D	0
	in this pends under Note & Constitution of Specified Gov! Departments		549908	549908
DB	Total Tax paid D8 = ( D1 + D2 + D3 + D4 + D5 + D6 + D7 )			
	THROUGH	ADJUSTMENTS		
PART- DA	SWACHH BHARAT CESS (SBC) PAID IN CASH AND THROUGH	Oct-Dec	Jan-Mar	Total
\$I.No	Quarter	000000	19640	19640
DA1	Swachh Bharat Cess Paid in Cash	0	0	0
DA2	By adjustment of amount paid as SBC in advance under Rule 6(1A) of the ST Rules			0
DA3	By adjustment of excess amount paid earlier as SBC and adjusted, by taking credit of such excess SBC paid, in this period under Rule 6(3) of the ST Rules			0
DA4	By adjustment of excess amount paid earlier as SBC and adjus- ted in this period under Rute 6(4A) of the ST Rutes	0	0	
DA4.1	By adjustment of excess amount paid earlier as Krishi Kalyan Coss in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
DA5	By Book adjustment in the case of specified Government departments	0	0	0
DA6	Total Swachh Bharat Cess Paid DA6 = DA1 + DA2 + DA3 + DA4	0	19640	19640
PART-	KRISHI KALYAN CESS (KKC) PAID IN CASH AND THROUGH	CENVAT CREDIT		
DB1	In cash	0	19640	19640
DB2	By CENVAT credit (not applicable where the service lax is liable to be paid by the recipient of service)	0	0	Ó
DB3	By adjustment of amount paid as service tax in advance under Rule 6(1A) of the ST Rules	0	0	0
D84	By adjustment of excess amount paid earlier as service tax and adjusted, by taking credit of such excess service tax paid, in this period under Rule 6(3) of the ST Rules	0	0	O
DB5	By adjustment of excess amount paid earlier as service tax and adjusted in this period under Rule 6(4A) of the ST Rules	0	0	0
DB6	adjusted in this period under Rule of RA of the 31 Rules  By adjustment of excess amount paid earlier as service tax in respect of service of Renting of Immovable Property, on account of non-availment of deduction of property tax paid and adjusted in this period under Rule 6(4C) of the ST Rules	0	0	0
DB7	By book adjustment in the case of specified Government depart-	0	0	0
DB8	ments Total Krishi Kalyan Cess paid DB8=DB1+DB2+DB3+DB4+DB5+DB6+DB7	0	19640	19640
	EDUCATION CESS PAID IN CASH AND THROUGH CENVAT	REDIT		
PART -	Quarter	Oct-Dec	Jan-Mar	Total
SI.No	Guarter	L	.l	

\_Page 4 of 9 \_\_

19.4 Therefore after considering/allowing the exemption for the amounts reflected in the R.A. Bills, the taxable value reflected in their ST-3 returns, the summarized taxable value for the period 2015-16 and 2016-17 worked out as under -

Sl. No.	Year	Gross Total Taxable Value (Rs.)	Value deductible on the basis of documents given	Value of taxable Service rendered to M/s. Ajanta Energy Private Limited as per ST-3 Returns	Net Taxable Value (Rs.) (3 – 4 & 5)
1	2	3	4	5	6
1	2015-16	9,14,08,861/-	5,92,72,654/-	2,05,07,474/-	1,16,28,733/-
2	2016-17	4,50,12,283/-	1,35,47,440/-	2,02,28,726/-	1,12,36,117/-
	TOTAL	13,64,21,144/-	7,28,20,094/-	4,07,36,200/-	2,28,64,850/-

20. Now, as discussed in foregoing paras, after allowing the exemption on the documentary evidences submitted by the Assessee and considering the taxable value declared in the ST-3 returns, the total taxable value on which tax can be levied as worked out in table in para 19.4 above is Rs. 2,28,64,850/-(Rs. 1,16,28,733/-+ Rs. 1,12,36,117/-). In this regard, it is pertinent to state that the said taxable value has been arrived only on the basis that the Assessee has not produced the R.A. Bills for the value of these services. However, these incomes, as reflected in the 26AS, are with respect to the services provided by the Assessee to the Government Authorities. The demand has also been made vide the subject SCN merely on the grounds that these incomes have not been reflected in their ST-3. Apart from the charge of non-reflection of income in the ST-3 returns, no other documentary evidence was adduced by the department to substantiate the allegations. Whereas the Assessee has substantially proved that the income received by them are for provision of exempted services as discussed in the preceding paras. To put things in more perspective, a summary of the specific income reflected in the 26AS and status regarding submission/non-submission of RA Bills for the F.Y. 2015-16 and 2016-17 is given below -

2015-16

	Sl.	Name of the Recipient as being	Amount Reflected in	RA Bill submitted
द्वार स्टिन् एक	·Mor	reflected in 26AS	26AS	/ not submitted
	$[1]_{\alpha}$	Ajanta Energy Private Limited	20507474	Service Tax has
N. 18 (1996)	(%. ?)	\' -		been paid
	15			
	2'	Executive Engineer	388491	Not submitted
		7	1188057	Not submitted
	37		779917	Not submitted
Elk. "	17/		479418	Not submitted
4	-		739908	Not submitted
			622116	Not submitted
	-		556774	Not submitted
	i			
	3	Irrigation Mech Division No. 3	249863	Submitted
			386776	Submitted
			320888	Submitted
			4802300	Submitted
			3183069	Submitted
			1964913	Submitted
			3421786	Submitted
			3682 <u>437</u>	Submitted
			93485	Submitted
			10562650	Submitted
			10983939	Submitted
	4	Kadi Municipality	6572973	Not submitted
			<u></u>	

-	N.P. Canal Division No. 4/4	10547	Not submitted
5	N.P. Canar Division No. 4/1		
6	Executive Engineer Irrigation &	1182175	Submitted
	Mechanical Division 7	1375000	Submitted
		747000	Submitted
		327953	Submitted
		235000	Submitted
		640655	Submitted
		67872	Submitted
		534523	Submitted
		103535	Submitted
		1002803	Submitted
		921300	Submitted
	<del> </del>	1223961	Submitted
		2720060	Submitted
<u> </u>		2822672	Submitted
		4949852	Submitted
7	Sardar Sarovar Nigam Limited Ex Eng NP Canal Div No. 4/5	291296	Not submitted
8	Executive Engineer Irri. Mech. DN No. 6 Rajkot	412178	Submitted
_	no. o najnot	353245	Submitted
	momay		
L	TOTAL		

### 2016-17

C1	Name of the Recipient as being	Amount Reflected in	RA Bill
Sl.	reflected in 26AS	26AS	submitted/
No.	reflected in 20A5		not submitted
<del></del>	Ajanta Energy Private Limited	20228726	Service Tax has
1	Ajanta Energy Private Limited		been paid
	Executive Engineer	55099	Not submitted
2	Executive Engineer	1809936	Submitted
<u> </u>	Executive Engineer Narmada	8107500	Not submitted
3	Executive Engineer Narmada Project main Canal Division No. 2		
	Project main Canar Division No. 2	1827408	Not submitted
	Executive Engineer Narmada	985236	Submitted
4		200_00	
	Project Canal Mechanical Division, Gandhinagar		
	Division, Gandiniagai		
<u> </u>	T intim Mark Division No. 3	77000	Submitted
5	Irrigation Mech Division No. 3	10695	
		562032	Submitted
		692370	
		571530	
***		12430	
44, 69 ************************************		209626	
		209020	Oddmitted
		281452	Not submitted
5:4	Kādi Municipality	261432	Not submitted
<u> </u>	]# d	30560	Not submitted
<b>#</b> .6#5	Executive Engineer Irrigation &	32560	NOT SUDMITTED
2.00	Mechanical Division 7	65744	Submitted
دع من		127230	
		191932	
		264631	Subilitieu
		158113	Cubmitted
		702257	Submitted
		1308630	
		2694470	
		522022	Submitted
		1912465	Submitted
7	Sujalam Suflam Spreding Canal	136680	Not submitted
	Division No. 1, Sabarkantha		
		45024	Not submitted
8	Executive Engineer Irri. Mech. DN	239200	Not submitted
1	No. 1 Vadodara	<u> </u>	<u> </u>

9	Executive Engineer Irri. Mech. DN No. 6 Rajkot	511334	Not submitted
		668951	Submitted
	TOTAL		

From the above tables, it can be seen that the Assessee has submitted RA bills in majority cases and even in those cases where the RA bills are not submitted, it can be seen from the Form 26AS that the income is from the Government Authority. In numeric terms, out of the total value of Services of Rs. 13,64,21,144/- for the year 2015-16 and 2016-17, the Assessee has submitted proof of compliance/exemption for an amount of Rs. 11,35,56,294/- which in percentage works out to terms 83.24%. Further as submitted by the Assessee, it can also be seen from the scope of work reflected in all the work orders that they are providing the work related to Dam Gate for various government department/authorities.

Therefore considering the fact, that the Assessee has correctly discharged their Service Tax liability w.r.t. the taxable services rendered by them; that they have submitted substantial proof in support of their claim of having rendered services which were exempted under Notification No. 25/2012-ST; that just because they were not able to submit the proof of some portion of income, that too, on services rendered to the Government department, it would be improper and incorrect on my part to assume that they are liable for Service Tax on the amount of Rs. 2,28,64,850/- as worked out in para 19.4 above. Accordingly, I hold that the Assessee is not liable to pay the Service Tax on the demand raised against them vide the SCN dated 23.04.2021.

In view of the facts and circumstances pertaining to the case, I find that the demand is not tenable. Accordingly I also 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. For the same reasons, I am also not entering into discussions on the need or otherwise of imposing penalty. Therefore, from the factual matrix as discussed in the foregoing paras, I pass the following order: -

#### ORDER

I hereby drop the proceedings initiated against M/s. Viralbhai Shankerlal Patel, B-42, Sahjanand Apartment, Near Maharaja Agresen School, Memngar, Ahmedabad - 380052, vide Show Cause Notige

113/OA/2021 dated 23.04.2021

B Begich

11000

1., ;

Yadav) (Upend Commissioner Central Excise & CGST, Alimedabad North

By Registered Post AD/By Hand Delivery F.No. STC/15-113/OA/2021

Date:\_\_.11.2022.

To, M/s. Viralbhai Shankerlal Patel, B-42, Sahjanand Apartment, Near Maharaja Agresen School, Memngar, Ahmedabad - 380052 (GUJARAT)

Copy for information to:

- 1. The Principal Chief Commissioner of CGST & Central Excise, Ahmedabad Zone.
- 2. The Deputy/Asst. Commissioner, Division-VII, CGST & C.Ex., Ahmedabad North.
- 3. The Superintendent, Range-II, Division-VII, CGST & C.Ex., Ahmedabad North.
- . 4. The Superintendent (Systems), Hq., CGST & C.Ex., Ahmedabad North.
  - 5. Guard File.



