


System

आयुक्त का कार्यालय केंद्रीय वस्तु 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(1 st Floor) Navrangpura, Ahmedabad-380009
फ़ोन नंबर./ PHONE No.: 079-2754 4599 फ़ैक्स/ FAX : 079-2754 4463 E-mail:- oaahmedabad2@gmail.com		

निबन्धित पावती डाक द्वारा / By REGISTERED POST AD

फा .सं/. F.NO. STC/15-232/OA/2021

DIN : 20230164WT000000E15F

आदेश की तारीख

/ Date of Order : 09.01.2023

जारी करने की तारीख

/ Date of Issue : 10.01.2023

द्वारा पारित/Passed by -

उपेन्द्र सिंह यादव

/ UPENDRA SINGH YADAV

आयुक्त

/ COMMISSIONER

मूल आदेश संख्या /

ORDER-IN-ORIGINAL No. AHM-EXCUS-002-COMMR- 33 /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 है।

An appeal against this order shall lie before the Tribunal on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

(as per amendment in Section 35F of Central Excise Act,1944 dated 06.08.2014)

3. उक्त अपील प्रारूप सं .इ.ए 3.में दाखिल की जानी चाहिए। उसपर केन्द्रीय उत्पाद शुल्क (अपील) नियमावली 2001 ,के नियम 3 के उप नियम (2)में विनिर्दिष्ट व्यक्तियों द्वारा

हस्ताक्षर किए जाएंगे। उक्त अपील को चार प्रतियाँ में दाखिल किया जाए तथा जिस आदेश के विरुद्ध अपील की गई हो, उसकी भी उतनी ही प्रतियाँ संलग्न की जाएँ (उनमें से कम से कम एक प्रति प्रमाणित होनी चाहिए। अपील से संबन्धित सभी दस्तावेज भी चार प्रतियाँ में अंग्रेषित किए जाने चाहिए।

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

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

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

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

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

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

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

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

8. 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.

विषय: -कारण बताओ सूचना:

Subject- Proceedings initiated vide Show Cause Notices No. STC/15-232/OA/2021 dated 23.04.2021 against M/s. Sanjaykumar Purushottambhai Patel, G/9, Champak Nagar Flats, Opp. Swastik Higher Secondary School, Vadaj, Ahmedabad -380013.

ORDER-IN-ORIGINAL No. AHM-EXCUS-002-COMMR- 33 /2022-23

M/s. Sanjaykumar Purushottambhai Patel, G/9, Champak Nagar Flats, Opp. Swastik Higher Secondary School, Vadaj, Ahmedabad -380013, having PAN No. AGSPP1968Q were issued SCN F. No. STC/15-232/OA/2021 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. SANJAYKUMAR PURUSHOTTAMBHAI PATEL, ARE AS FOLLOWS:

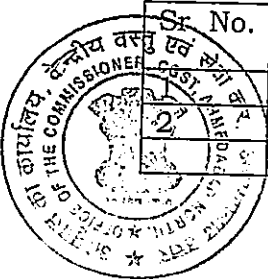
M/s. Sanjaykumar Purushottambhai Patel, G/9, Champak Nagar Flats, Opp. Swastik Higher Secondary School, Vadaj, Ahmedabad -380013 (hereinafter referred to as the 'Assessee' for the sake of brevity) were engaged in providing taxable services. It also appeared that the assessee having PAN No. AGSPP1968Q, was not registered with Service tax department.

2. As per the data shared by CBDT with the Central Board of Indirect Taxes (CBIC) for F.Y.2015-16 and 2016-17, it appeared that the assessee had earned substantial service income by way of providing taxable services, however they had not obtained service tax registration and had not paid service tax thereon.

3. It appeared that the activities carried out by the assessee 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, the services also appeared to be not covered under exemption notification as well. Hence, the said services provided by the assessee, appeared to be subject to service tax under Section 66B of the Finance Act, 1994.

4. Therefore, the service tax liability of the assessee was to be ascertained on the basis of income mentioned in the ITR returns /Form 26AS filed by the assessee with the Income Tax Department. The figures/data provided by the Income Tax department were considered as the total taxable value in order to ascertain the service tax liability under Section 67 of the Finance Act,1994. By considering the said amount as taxable income, service tax liability was calculated as detailed given below:-

Sr. No.	F.Y.	Total Value for TDS (including 194C, 194Ia,194Ib,194J 194)	Service Tax rate	Service Tax Payable
	2015-16	24,13,91,323	14.5%	3,50,01,742
	2016-17	14,65,66,827	15%	2,19,85,024
	Total	38,79,58,150		5,69,86,766



5. It appeared that the assessee had contravened the provisions of Chapter-V of the Finance Act, 1994, the Service Tax Rules, 1994 (i) Section 69(1) of the Finance Act, 1994 read with Notification No.33/2012-Service Tax dated 20.06.2012 in as much as they had failed to obtain Service Tax Registration under; (ii) 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; (iii) 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 prescribed; (iv) 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; and (v) Section 77 of the Finance Act, 1994, in as much as they had failed to take service tax registration and .

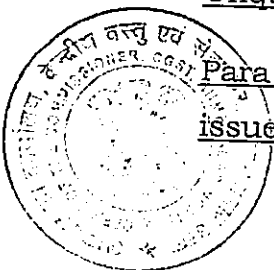
6. All the above acts of contravention on the part of the said assessee appeared to have been committed by way of suppression of facts with an intent to evade payment of service tax, and therefore, the said service tax not paid was required to be demanded and recoverable from them under Section 73 (1) of the Finance Act, 1994 by invoking extended period of five years.

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 publishable under the provisions of Section 78 of the Finance Act, 1994 as amended from time to time. The said assessee 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. No data was shared by the CBDT, for the period FY 2017-18 (upto June-2017), therefore, at the time of issuance of SCN it was not possible to quantify short payment of Service Tax, if any, for the period FY 2017-18 (upto June-2017).

Unquantified demand at the time of issuance of SCN.

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



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

9. The "Total Amount Paid/Credited Under Section 194C,194H,194I,194J OR Sales/Gross Receipts From Services (From ITR)" for the assessment year 2017-18 (upto June-2017) had not been disclosed thereof by the Income Tax Department, nor the reason for the non disclosure was made known to the department. The assessee had also failed to provide the required information even after the issuance of letter from the Department in view of which the assessable value for the year 2017-18 (upto June-2017) was not ascertainable at the time of issuance of this Show Cause Notice. If any other amount was to be disclosed by the Income Tax Department or any other sources/agencies, against the said assessee, action was to be initiated against the said assessee under the proviso to Section 73(1) of the Finance Act 1994 read with para 2.8 of the Master Circular No. 1053/02/2017-CX dated 10.03.2017, in as much as the Service Tax liability arising in future, for the period 2017-18 (upto June-2017) covered under subject Show Cause Notice, was to be recovered from the assessee.

10. It appeared that the assessee had not obtained Service Tax Registration from the department for the services provided by them during FY 2015-16 to FY 2017-18 (up to June,2017). It appeared that the assessee had not paid actual service tax by way of willful 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. 5,69,86,766/- 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, alongwith 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.



11. It appeared that as the assessee had failed to obtain service tax registration/furnish the information called for, they also had contravened various provisions of Finance Act, 1994 and Rules made thereunder, thus, rendering themselves liable to penalty under Section 77(1)(a), 77(1)(c) and 77(2) of the Finance Act, 1994.

12. Therefore, a Show Cause Notice No. STC/15-232/OA/2021 dated 23.04.2021 was issued by the Commissioner, Central GST & Central Excise, Ahmedabad North to the assessee, asking them as to why;

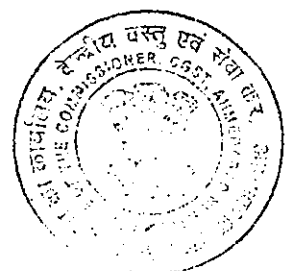
- (i) Service Tax of Rs. 5,69,86,766/- which was not paid for the financial year 2015-16 & 2016-17, should not be demanded and recovered from them under the proviso to Sub- Section (1) of Section 73 of Finance Act,1994;
- (ii) Service Tax liability not paid during the Financial Year 2017-18 (upto June,2017), ascertained in future, should not be demanded and recovered from them under proviso to Sub-section (1) of Section 73 of Finance Act,1994;
- (iii) Interest at the appropriate rate should not be demanded and recovered from them for the period of delay of payment of service tax mentioned at (i) above under Section 75 of the Finance Act, 1994;
- (iv) Penalty under the provisions of Section 77(1)(a), 77(1)(c) & 77(2) of the Finance Act, 1994 as amended, should not be imposed on them ;
- (v) Penalty under Section 78 of the Finance Act,1994, as amended, should not be imposed upon them for suppressing the full value of taxable services and material facts from the department resulting into non-payment of Service Tax as explained herein above.

13. DEFENCE REPLY:

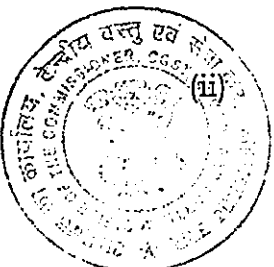
The assessee vide their letter dated 15.07.2021 tendered a written submission, wherein they have interalia stated that:

- They deny all the allegation and averments made in the SCN. They deny charges of contravention of provisions of section of the Act.
- The demand of service tax merely on the basis of Reconciliation of Income Tax Data and ST-3 data is not sustainable. The department has not taken factual details and without which the demand raised in not justifiable at all. In this regard, they have relied on the following case laws.

- (i) 2013(31) STR 673(Tri.-Bang.) in the matter of Regional Manager, Tobacco Board vs. CCE, Mysore, Hon'ble Tribunal has held that "based on factual matrix of calculation of liability of service tax needs to be appreciated on reconciliation of figures produced by the assessee".



- (ii) 2010 (20) STR 789 (Tri-Mumbai) in the case of M/s. Anvil Capital Management (P) Ltd. vs. Commr. of ST, Mumbai, Hon'ble Tribunal held that "the differential amount between brokerage shown in ST-3 Return and ledger account required examination."
- (iii) 2010 (19) STR 242 (Tri-Ahmd) in the case of Commr. S.Tax vs. Purni Ads. Pvt Ltd. the appeal of the revenue was rejected by Hon'ble Tribunal by holding that "tax can not be assessed on the basis of difference between ST-3 Returns and Balance Sheet- Onus to prove with sufficient evidence not discharged by original authority"
- (iv) 2009(16) STR 63 (Tri. Chennai) in the matter of M/s. Sify Technologies Vs. Commr. of S. Tax.
- (v) 2013 (30) STR 62 (Tri-Ahmd) in the matter of Bhogilal Chhagulal & Sons vs. Commr. of S. Tax.
- They had executed works related to construction in government project. The Government Contractor is exempt from service tax as per Clause no, 12 of Notification No. 25/2012-ST dated 20.06.2012 and they being contractor and subcontractor were also exempt from service tax in pursuance of clause 29(h) of the Notification No. 25/2012-ST dated 20.06.2012. Therefore, they were not registered under Service tax and they had not paid the service tax. In this regard, they have relied on the following case laws.
 - (i) 2017 (49) STR 231 (Tri-Del) in the matter of CCE, Raipur vs. P. D. Agrawal
 - (ii) 2015 (40) STR 158 (Tri-Mumbai) in the matter of Bombay Intelligence Security (India) Ltd Vs. Commr. of S.Tax.
 - (iii) 2009 (13) STR 702 (Tri-Del) in the matter of M.P. Laghu Udyog Nigam Ltd vs. CCE, Bhopal
 - They have further stated that if service tax is applicable then it amounts to revenue neutrality situation. If they had paid service tax, the main contractor was eligible for the Cenvat Credit of such service tax against his output service tax liability. So it is revenue neutral situation. No service tax liability arises on revenue neutrality. There was no loss to revenue. They have relied on the following case laws:
 - (i) 2010 (18) STR 493 (Tri-Bang.) in the matter of Popular Vehicles & Services Ltd Vs. CCE, Kochi.
 - (ii) 2010 (18) STR 39 (Tri-Ahmd) in the matter of Dineshchandra R. Agrawal Infracon Pvt Ltd. Vs. CCE, Ahmedabad.



(iii) 2009 (14) STR 694 (Tri-Chennai) in the matter of Shakti Auto Components Ltd Vs. CCE, Salem.

- The show cause notice covers the period of 01.04.2015 to 31.03.2017, whereas the subject SCN has been issued to them on 23.04.2021. Thus, the demand is time barred. The extended period can not be invoked when there is no suppression, willful misstatement on their part.
- The penalty under Section 78 of the Finance Act, 1994 can not be imposed on them as there is no suppression, willful misstatement or contravention of any provisions of the act or rules with intent to evade of service tax on their part. Further, the SCN has not given any reason for imposing the penalty under Section 78 of the Finance Act, 1994. They have relied on the Hon'ble Gujarat High Court's decision in case of Steel Cast Ltd [2011 (21) STR 500(Guj.)]
- The issue involved in the present case is of interpretation of statutory provisions and for the said reasons, penalties can not be imposed. They have relied on the following case laws.

- (i) Bhar Wagon & Engg. Co. Ltd., Vs. CCE, Patna [(146) ELT118(Tri-Kolkata)
- (ii) Goenka Woollen Mills Ltd Vs CCE, Shillong [2001 (135) ELT 873 (Tri-Kolkata)]
- (iii) Bhilwara Spinners Ltd. Vs. CCE, Jaipur [2001(129) ELT 458 (Tri-Del.)]

In view of the above submission, they have requested to drop the proceedings.

The assessee has further tendered the additional submission vide their letter dated 09.08.2022 (Received on 12.08.2022), wherein they have interalia stated that:

- They are engaged in providing of construction services to various government departments of state government and local authority. They are also providing construction services to the contractors who in turn are providing construction service to state government and local authority.

They were providing exempted services, hence they have not obtained service tax registration.



- The summary of construction services provided by them during FY 2015-16 and 2016-17 as per 26AS is as under:

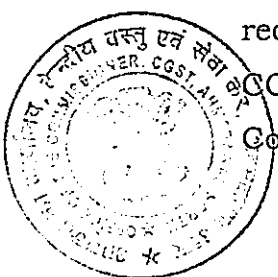
Year	Particulars	Party Name	Amount in Rs.	
2015-16	Construction services to Government	Executive Engineer R&B Division S.D. A/c (Vadnagar)	1,83,41,121	
		M.D.E.F. Alluminium Works	1,12,000	
	Construction services to main contractor providing services to government	Katira Construction Ltd.	19,67,01,600	
		P.C. Snehal	2,62,36,602	
		Total	24,13,91,323	
2016-17	Construction services to Government	Ex. Eng. R&B Div. Mehsana (Unza)(Deb)	2,01,58,006	
		Ex. Eng. R&B Div. Himatnagar (Prantij)	50,69,049	
		Ex. Eng. A'bad Medical (R&B) Siv. (Gota)	1,94,80,517	
		Ex. Eng. R&B Div. Himmartnagar(Talod)	90,53,159	
		Ex. Eng. R&B Div. Mehsana (Kheralu)(Deb)	77,44,249	
		Ex. Eng. R&B Div. Mehsana (Satlasan)	2,55,63,514	
		Ex. Eng. R&B Division (Vadnagar)	2,33,92,526	
		P.I.U General Fund - 114(Sales)	34,14,027	
		Sport Complex Building of MDEF at Kherva	3,26,91,780	
			Total	14,65,66,827

- They have denied Tax, Service Tax and Penal liability as the grounds on which the demand has been created are not valid.
- They were engaged in providing construction services for various civil structures like school, library, anganwadi, govt. employees quarters etc. for various Governmental Authorities.
- They accept that they have provided "services" under Finance Act, 1994, however, services provided by them were "Works Contract Services" and provisions regarding works contract service needs to be referred to determine tax liability. The Ld. Officer has imposed adhoc demand on account of differences in turnover between ITR-4 and ST-3 Return. On the said grounds the demand is not maintainable. They have relied on the following case laws:
 - M/s. Arvindra Electricals vs. Commissioner of Central Excise and Service Tax, Chandigarh [2018(9) TMI 86-Cestat Chandigarh].
- The services provided by them were exempt service as the same being covered under Entry No. 29 read with Entry No. 12/12A of Notification



No. 25/2012-ST dated 20.06.2022 and Section 102 of the Finance Act, 1994.

- The service provided prior to 01.04.2015, by them was exempt from service tax vide Entry No. 12 & 29 of Mega Exemption Notification. The said exemption was withdrawn w.e.f. 01.04.2015, however, the same was restored later on with effect from 01.03.2016. The government has also provided mechanism to claim refund of tax paid on such services during 01.04.2015 to 01.03.2016. Hence, the intention of the government was very clear about not charging service tax on service provided by them. There is no revenue loss on the part of government and there is no intention of government to levy tax for the work undertaken from April 2015 to February 2016. In support of Revenue neutrality concept, they have relied on the decision of the CESTAT Ahmedabad in case of M/s. Chiripal Polyfilms Ltd. vs. CCE & ST, Vadodara. They have requested to set aside the demand for the period April 2015 to February 2016 by applying neutrality concepts as there is no loss of revenue on the part of government.
- The figures reflected in Income Tax Returns and Form 26AS were already available with the department at the time of filing during relevant year itself. The said information has never been suppressed by the concerned tax payer from the department. They have not indulged in any fraud or collusion or willful misstatements as the given figures reported in Form 26AS on the basis of which SCN has been issued have been submitted by the counterparties and not the tax payer and the said information is available for department's perusal right from the year in question. Hence, invocation of extended period is not in accordance with the law and hence the SCN is required to be vacated. They have placed reliance on Hon'ble CESTAT's decision in the case of Pappu Crane Services Vs. Commissioner (Service tax Appeal No. 70707 of 2018(DB)), wherein the Tribunal while allowing the appeal had rejected the invocation of the extended period when revenue's case was solely based on the figures of Form 26AS.
- Plethora of judicial pronouncement have settled the law that no demand of service tax can be confirmed on the basis of amounts shown as receivables in the income tax returns, as follows: (i) J.I. Jesudasan Vs. CCE 2015 (38) STR 1099 (Tri-Chennai) (ii) Alpha Management Consultant P Ltd. Vs. CST 2006(6) STR 181 (Tri-Bang.) (iii) Tempest



Advertising (p) Ltd Vs. CCE 2007(5) STR 312 (tri-Bang.) (iv) Turret Industrial Security Vs. CCE 2008(9) STR 564 (Tri-Kolkata).

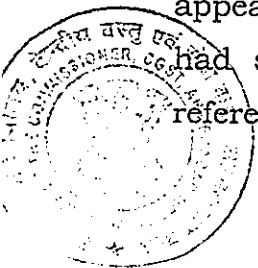
- It is settled position of law that income reflected in the IT Returns/Balance Sheet is not a proper basis to determine the service tax liability without establishing the nature of service and the purpose for which the income is received. They have relied on the decision of the Hon'ble Supreme Court in the matter of Faquir Chand Gulati vs Uppal Agencies Pvt Ltd [2008(12)STR 401 (SC)], wherein it was settled that nomenclature of an instrument or document can not be determinative of the nature or character of activity. The SCN fails to discharge the burden of proof as to taxability of activity.
- There being no contravention by way of suppression of facts with intent to evade payment of service tax or any malafide intention on their part, the extended period of limitation invoked is without jurisdiction and without any authority in law. When there is no justification in demand of service tax in the case, the proposal to impose penalty and charge interest are also not sustainable.
- They have also relied on the Hon'ble Tribunal's decision in the case of CCE, Meerut-II vs. On Dot Couriers & Cargo Ltd [(2006) 6STJ 337 (CESTAT-New Delhi)].
- Lastly they have requested to drop the proceedings in view of their written submissions and requested to grant personal hearing before the case is decided.

The assessee has submitted the following document in support of exemption claimed from service tax on services rendered by them.

- Form 26AS for FY 2015-16 & 2016-17
- Two Work Orders and Sub Contract Agreements
- Memorandum of payments (Part of RA Bills), RA Bills, Bills issued by the assessee, payment voucher issued by M/s. Katira Construction Ltd (the details are given in subsequent para).

14. PERSONAL HEARING:

Personal hearings were granted to the assessee on 05.05.2022, 24.05.2022, 21.06.2022, 27.07.2022 and 08.09.2022. The assessee did not appear for any of the personal hearings fixed on the above dates. The assessee had sought an extension of time vide their letter dated 06.06.2022 with reference to the PH fixed on 05.05.2022 & 24.05.2022. They vide letters dated



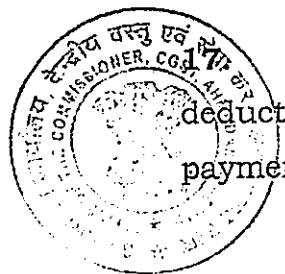
01.07.2022 and 21.07.2022 had again sought extension of time for PH fixed on 21.06.2022 and 27.07.2022, and also informed about the change in address. The assessee vide their mail dated 08.09.2022 sought for postponement of PH for 08.09.2022 and had sought extension of time for two to three days for PH fixed on 08.09.2022. Thereafter, the assessee was granted a final personal hearing on 17.10.2022, which was attended by Ms. Bhgyashree Dave, CA and Shri Bhavin Soni, CA as authorized by the assessee. During the course of personal hearing, they reiterated the arguments/contention raised in their written submission dated 15.07.2021 & 12.08.2022. They submitted that the service provided by the assessee are exempted vide Notification No. 25/2012-ST, as the services were provided to Govt./Government controlled entities.

DISCUSSION AND FINDINGS:

15. I have carefully gone through the facts of the case and records available in the case file, which include the SCN, the defence replies dated 15.07.2021 and 09.08.2022 (received on 12.08.2022), the documents submitted and oral submission made by authorized representatives of the assessee during the course of personal hearing on 17.10.2022.

16. On going through the SCN dated 23.04.2021, I find that basically the essence of the case here is that data of "Total Amount Paid/Credited under 194C, 194H, 194I, 194J" (as per TDS Statement-Form 26AS) was shared by the CBDT with CBIC for FY 2015-16 and 2016-17. Since assessee was not registered with the department, the amount paid to the assessee under 194C, 194H, 194I, 194J (as reflected in Form 26AS) was considered to be taxable value for computing the service tax liability upon the assessee. As per SCN dated 23.04.2021, the assessee was paid amount of Rs. 38,79,58,150/- during FY 2015-16 and 2016-17, therefore, it was alleged vide SCN dated 23.04.2021, that the assessee had short/not paid the service tax of Rs. 5,69,86,766/- on such payment received, for providing the taxable service. Accordingly, I find that the issue which requires determination as of now is whether the assessee is liable to pay service tax of Rs. 5,69,86,766/- short/not paid on the said taxable value of Rs. 38,79,58,150/- for the Financial Year 2015-16 and 2016-17 as demanded in SCN dated 23.04.2021 under proviso to section 73(1) of Finance Act, 1994 or not.

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

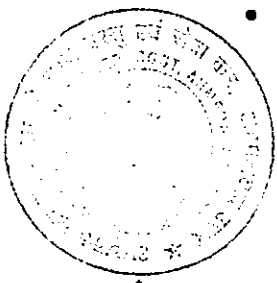


subcontractor. Therefore, any amount paid/credited on which TDS has been deducted under Section 194C from such amount, the amount paid/credited is a contract income from contractual activities carried out. Therefore, such activity is covered under the definition of "Service" under Section 65B(44), accordingly, it is subject to the service tax under section 66B of the Finance Act, unless the services provided are covered under negative list of service or exemption notification or exclusion clause provided under definition of "Service" as per 65B(44). I find that there is no dispute as far as the receipt of the consideration for provision of service by the assessee is concerned. The assessee has admittedly stated in their defence replies dated 15.07.2021 and 09.08.2022 that they had provided construction services to government. They have also stated that they had provided the "works contract service". Accordingly, I find that there is no dispute as far as the question of provision of services by the assessee is concerned.

18. I find that the assessee vide their defence replies dated 15.07.2021 and 09.08.2022 has contested that they had provided construction services to government projects. They have also stated that the services provided by them are covered under Entry No. 12/12A of Mega Exemption Notification 25/2012-ST dated 20.06.2012 read with E.No. 29(h) of the said notification and Section 102 of Finance Act, 1994 (the Act). Thus, the service provided by them during FY 2015-16 and 2016-17, were exempt from payment of service tax. They have further stated that the construction service provided by them were "Work Contract Service". As already discussed, I am of the opinion that there is no dispute regarding provision of services by the assessee. Therefore, the issue that needs to be decided is whether the services provided by the assessee were eligible for exemption under Notification No. 25/2012-ST vide Entry 12/12A read with 29(h) and Section 102 of the Act or otherwise as claimed by the assessee.

19. The assessee, in support of the arguments put forth by them, has submitted the following documents.

- Form 26AS for FY 2015-16 & 2016-17
- Two Work Orders and Sub Contract Agreements
- Memorandum of payments (Part of RA Bills), RA Bills, Bills issued by the assessee, payment voucher issued by M/s. Katira Construction Ltd (the details are given in subsequent para).



20. I find that the SCN mentions about sharing of data of amount paid/credited to the assessee on which TDS has been deducted under Section 194C and computation of service tax liability is based solely upon such data. On comparing the value of service considered in the impugned SCN and relevant data contained in Form 26AS, the same is found to be tallying for FY 2015-16, but in respect of FY 2016-17, the same is found to be not tallying. The assessee has not given any reasons for mismatch of data, but it can be safely assumed that the same could be on account of subsequent updation of the data of Form 26AS i.e. after receipt of the data from CBDT. The value of service considered in the SCN and the relevant figures of value of services appearing in Form 26AS are reproduced herein below for ready reference:

Sr. No.	F.Y.	Total Value for TDS (including 194C, 194Ia, 194Ib, 194J 194) Considered in the SCN dated 23.04.2021	Amount paid/Credited to the assessee as per Form 26AS and on which TDS has been deducted under section 194C	Difference
1	2015-16	24,13,91,323	24,13,91,323	0
2	2016-17	14,65,66,827	15,76,63,910	1,10,97,083
	Total	38,79,58,150	39,90,55,233	-----

FY 2015-16 - Details of Form 26AS			
Sr. No.	As per Form 26AS, Name of TDS Deductor (by whom, the amount paid/credited to the assessee)	As per Form 26AS, amount paid/credited to the assessee (in Rs.)	Section of IT Act, under which TDS deducted
1	Executive Engineer Road & Building Division Mehsana	18341121	194C
2	Mehsana District Education Foundation	112000	194C
3	P C Snehal Construction Co.	26236602	194C
4	Katira Construction Limited	196701600	194C
	TOTAL	241391323	

FY 2016-17 - Details of Form 26AS			
Sr. No.	As per Form 26AS, Name of TDS Deductor (by whom, the amount paid/credited to the assessee)	As per Form 26AS, amount paid/credited to the assessee (in Rs.)	Section of IT Act, under which TDS deducted
1	Executive Engineer Ahmedabad Medical R&B Division	(30577600) * 19480517	194C
2	Executive Engineer Road & Building Division Mehsana	76858295	194C
3	Mehsana District Education Foundation	32691780	194C
4	Office of the Executive Engineer, Roads and Building Division	14122208	194C
5	Project Implementation Unit	3414027	194C
	TOTAL	(157663910) 146566827	

* To be considered for the demand

In view of the above, I would now proceed with data of Form 26AS i.e. amount paid or credited to the assessee by the recipient of service and on which TDS under Section 194C of IT Act has been deducted by the recipient of

service), for deciding the matter as the same is the basis of the demand in the SCN dated 23.04.2021, However, I would refrain myself from considering the difference of Rs. 1,10,97,083/- as noticed for FY 2016-17.

21. In order to appreciate the issue in the correct perspective, the legal provision under which the assessee has claimed the exemption from service tax, need to be looked into. The relevant extracts / Entries of Notification No. 25/2012-ST are reproduced herein below for ready refence:

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) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business of profession; (omitted by Notification No. 6/2015-ST dated 1.3.2015 w.e.f.1.4.2015.)

(b)

(c) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; **(omitted by Notification No. 6/2015-ST dated 1.3.2015 w.e.f.1.4.2015.)**

(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

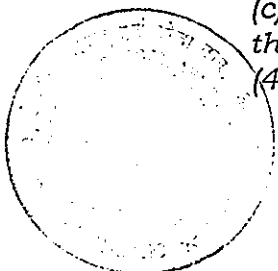
(f) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the Explanation 1 to clause (44) of section 65 B of the said Act;"(omitted by Notification No. 6/2015-ST dated 1.3.2015 w.e.f.1.4.2015.)

"[12A. 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) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;

(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or

(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in the Explanation 1 to clause (44) of section 65 B of the said Act;



under a contract which had been entered into prior to the 1st March, 2015 and on which appropriate stamp duty, where applicable, had been paid prior to such date:

Provided that nothing contained in this entry shall apply on or after the 1st April, 2020;]

(Inserted vide Notification No. 9/2016- ST dated, 1.3.2016 w.e.f.1.3.2016.)”

“Special provision for exemption in certain cases relating to construction of Government buildings

“SECTION 102. . — (1) Notwithstanding anything contained in section 66B, no service tax shall be levied or collected during the period commencing from the 1st day of April, 2015 and ending with the 29th day of February, 2016 (both days inclusive), in respect of taxable 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) a civil structure or any other original works meant predominantly for use other than for commerce, industry or any other business or profession;
- (b) a structure meant predominantly for use as —
 - (i) an educational establishment;
 - (ii) a clinical establishment; or
 - (iii) an art or cultural establishment;
- (c) a residential complex meant predominantly for self-use or for the use of their employees or other persons specified in Explanation 1 to clause (44) of section 65B of the said Act,

under a contract entered into before the 1st day of March, 2015 and on which appropriate stamp duty, where applicable, had been paid before that date.”

(This Section was inserted by the Finance Act, 2016, w.e.f.14-05-2016)

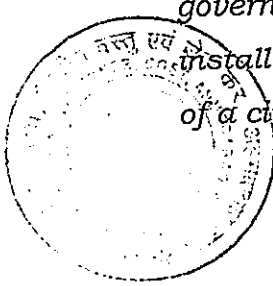
29. Services by the following persons in respective capacities —

(a)

.....

(h) sub-contractor providing services by way of works contract to another contractor providing works contract services which are exempt

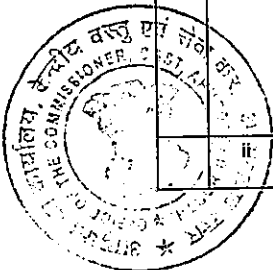
21.1. From the above legal position, it is seen that the E.No. 12(a) was omitted w.e.f. 01.04.2015 vide Notification No. 6/2015-ST dated 1.3.2015. However, by virtue of insertion of new Entry No. 12A(a) to the Notification 25/202-ST vide Notification 09/2016-ST dt. 01.03.2016 and insertion of Section 102 vide Finance Act, 2016 dated 14.05.2016, the exemption was again restored for “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 civil structure or any other original works for use other than the commercial,



Industry or business or profession” with condition that the contract had been entered prior to 01.03.2015 and on which appropriate stamp duty, wherever applicable, had been paid before that date.

22. The assessee has provided various documents i.e. some work orders and Sub Contract Agreements entered into by them with Main Contractors, RA Bills, Bills, Memorandum of Payments (part of RA Bill), in support of their arguments that the services rendered by them were exempt service. In order to examine the availability of exemption from service tax or otherwise, the comparison of the aforementioned documents vis-à-vis corresponding transaction entries (payment made/credited to the assessee) as appearing in Form 26AS, is carried out as under:

FY 2015-16		As per Form 26AS statement				Corresponding Documents produced by the assessee
Sr. No.		Name of the TDS deductor	Transaction date	Amount paid /credited (Rs.)	TDS deducted under Section 194C (Rs.)	
1	i	Executive Engineer Road & Building Division Mehsana	31-03-2016	1831181	36993	• 5th RA Bill for construction of staff quarters of different category at Govt. Polytechnic, Vadnagar (Remaining works) • As per RA Bill date of written Order to commence work is 18.05.2015
	ii	Executive Engineer Road & Building Division Mehsana	29-03-2016	2243721	45328	• 4th RA Bill for construction of staff quarters of different category at Govt. Polytechnic, Vadnagar (Remaining works) • As per RA Bill date of written Order to commence work is 18.05.2015
	iii	Executive Engineer Road & Building Division Mehsana	23-03-2016	5502007	111152	• 3rd RA Bill for construction of staff quarters of different category at Govt. Polytechnic, Vadnagar (Remaining works) • As per RA Bill date of written Order to commence work is 18.05.2015
	iv	Executive Engineer Road & Building Division Mehsana	23-03-2016	7400250	149500	• 2nd RA Bill for construction of staff quarters of different category at Govt. Polytechnic, Vadnagar (Remaining works) • As per RA Bill date of written Order to commence work is 18.05.2015
	v	Executive Engineer Road & Building Division Mehsana	29-09-2015	1363962	27555	• 1st RA Bill for construction of staff quarters of different category at Govt. Polytechnic, Vadnagar (Remaining works) • As per RA Bill date of written Order to commence work is 18.05.2015
		Total	18341121			
2	i	Mehsana District Education Foundation	01-12-2015	112000	1120	• No documents produced
		Total	112000			
3	i	P C Snehal Construction Co.	01-12-2015	7500592	75006	• RB Bill No. 14 & Final dated 15.06.2015 issued by the assessee for construction of new building for Mental Health and Neurosciences at Ahmedabad • Work order PIU/ACs/M.H./Ahmedabad/3766/2012 dated 28.09.2012 issued by the Chief Engineer, PIU, Commissionerate of Health, Gandhinagar to M/s. P.C. Snehal Construction Co. for Construction of New Building for Mental Health & Neurosciences at Ahmedabad (Construction of Academic Block & Intern Hostel) • Subcontract agreement dated 26.11.2013 entered into between the assessee and M/s. P.C. Snehal Construction Co. for subcontracting the work of Construction of New Building for Mental Health & Neurosciences at Ahmedabad (Construction of Academic Block & Intern Hostel) to the assessee.
	ii	P C Snehal Construction Co.	26-06-2015	18736010	187360	• RB Bill No. 13 dated 15.06.2015 issued by the assessee for construction of new building for Mental



Health and Neurosciences at Ahmedabad					
• Work Order and Subcontracts are as above.					
		Total	26236602		
4	i	Katira Construction Limited	31-03-2016	22561000	225610
	ii	Katira Construction Limited	31-03-2016	1357100	13571
	iii	Katira Construction Limited	31-03-2016	2963900	29639
	iv	Katira Construction Limited	31-03-2016	5819600	58196
	v	Katira Construction Limited	22-03-2016	4000000	40000
	vi	Katira Construction Limited	27-01-2016	10000000	100000
	vii	Katira Construction Limited	07-11-2015	60000000	600000
	viii	Katira Construction Limited	08-09-2015	25000000	250000
	ix	Katira Construction Limited	03-09-2015	20000000	200000
	x	Katira Construction Limited	24-07-2015	25000000	250000
	xi	Katira Construction Limited	04-05-2015	20000000	200000
		Total	195701600		
		Grand total	241391323		

• Work Order dated 11.02.2014 for Construction of 528 LIG Residential Flats + 13 shops including Infrastructure & Development work within the plot at various locations in Ahmedabad (LIG Package-2), issued by Dy. Municipal Commissioner, Ahmedabad Municipal Corporation to M/s. Katira Construction.
• Subcontract agreement dated 25.04.2014 entered into between the assessee and M/s. Katira Construction, for subcontracting the work of Construction of 528 LIG Residential Flats + 13 shops including Infrastructure & Development work within the plot at various locations in Ahmedabad (LIG Package-2) to the assessee.
• Working of amount payable as prepared by M/s. Katira Construction Limited to the assessee corresponding to RA Bill 10 to 15 issued to them by AMC for aforementioned work. As per working, the amount payable was Rs. 21849113 + 28769455 + 47955227 + 63585818 + 14708788 + 19983569 = Total Rs. 196851970/-
• RA Bill No. 10 to 15 Issued by AMC to M/s. Katira Construction Limited

FY 2016-17						
Sr. No.	As per Form 26AS statement					Corresponding Documents produced by the assessee
	Name of the TDS deductor	Transaction date	Amount paid /credited (Rs.)	TDS deducted under Section 194C (Rs.)		
1	i	Executive Engineer Ahmedabad Medical R&B Division	28-03-2017	6369272	130330	• Memorandum of Payments (Part of RA Bill)
	ii	Executive Engineer Ahmedabad Medical R&B Division	28-03-2017	1633952	32679	• Memorandum of Payments (Part of RA Bill)
	iii	Executive Engineer Ahmedabad Medical R&B Division	28-03-2017	1	1	----
	iv	Executive Engineer Ahmedabad Medical R&B Division	28-03-2017	1	1	----
	v	Executive Engineer Ahmedabad Medical R&B Division	28-03-2017	1	1	----
	vi	Executive Engineer Ahmedabad Medical R&B Division	16-03-2017	3093859	62510	• Memorandum of Payments (Part of RA Bill)
	vii	Executive Engineer Ahmedabad Medical R&B Division	18-02-2017	6633000	134000	• No documents produced (considered for the same services for computing tax liability)
	viii	Executive Engineer Ahmedabad Medical R&B Division	25-01-2017	12847514	256960	• Memorandum of Payments (Part of RA Bill)
		Total	30577600			
2	i	Executive Engineer Road & Building Division Mehsana	29-03-2017	2231460	45080	• Memorandum of Payments (Part of RA Bill)
	ii	Executive Engineer Road & Building Division Mehsana	29-03-2017	16254260	328369	• Memorandum of Payments (Part of RA Bill)
	iii	Executive Engineer Road & Building Division Mehsana	27-03-2017	7744249	164771	• Memorandum of Payments (Part of RA Bill)
	iv	Executive Engineer Road & Building Division Mehsana	24-03-2017	11955156	242725	• Memorandum of Payments (Part of RA Bill)
	v	Executive Engineer Road & Building Division Mehsana	07-03-2017	9309254	188066	• Memorandum of Payments (Part of RA Bill)
	vi	Executive Engineer Road & Building Division Mehsana	18-02-2017	5971390	119428	• Memorandum of Payments (Part of RA Bill)
	vii	Executive Engineer Road & Building Division Mehsana	20-10-2016	3437717	69400	• 7th & Final RA Bill for construction of staff quarters of different category at Govt. Polytechnic, Vadnagar (Remaining works) • As per RA Bill date of written Order to commence work is 18.05.2015
	viii	Executive Engineer Road & Building Division Mehsana	12-05-2016	19954809	403127	• 6th RA Bill for construction of staff quarters of different category at Govt. Polytechnic, Vadnagar (Remaining works) • As per RA Bill date of written Order to commence work is 18.05.2015
		Total	76858295			
3	i	Mehsana District Education Foundation	31-03-2017	16629245	166292	• 3rd RA Bill for Construction of Sports Complex Building
	ii	Mehsana District Education Foundation	21-02-2017	7488224	74882	• 2nd RA Bill for construction of Sports Complex Building

	iii	Mehsana District Education Foundation	30-11-2016	8574311	85743	•1st RA Bill for construction of Sports Complex Building
		Total	32691780			
4	i	Office of the Executive Engineer Roads and Building Division	29-03-2017	9053159	181063	• Memorandum of Payments (Part of RA Bill)
	ii	Office of the Executive Engineer Roads and Building Division	28-03-2017	5069049	101380	• Memorandum of Payments (Part of RA Bill)
		Total	14122208			
5	i	Project Implementation Unit	18-10-2016	1835073	36701	• 2nd RA Bill dt 18.10.2016 for new construction of 3 Sub Centre Buildings, issued by Chief Engineer, PIU, Commissionerate of Health.
	ii	Project Implementation Unit	23-08-2016	1578954	31579	• 1st RA Bill dt 23.08.2016 for new construction of 3 Sub Centre Buildings, issued by Chief Engineer, PIU, Commissionerate of Health.
		Total	3414027			
		Grand Total	157663910			

From the above mentioned documents, it is apparent that the assessee had rendered the construction services to Government /Government Authority either directly or indirectly, and other persons as well and the same were in the nature of composite services involving supply of materials alongwith services. Therefore construction services provided by the assessee to Government /Government Authority /other person, directly or indirectly, qualifies to be Works Contract Services in nature.

22.1 On going through the above documents vis-à-vis payments made as per Form 26AS, in light of the legal position as discussed hereinabove, the following observations can be drawn with respect to leviability of service tax on services rendered by the assessee.

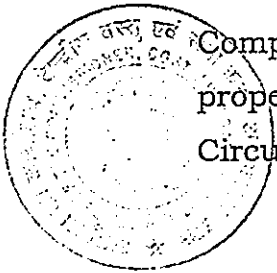
FY 2015-16:

- The assessee had received the payment of Rs.1,83,41,121/- from Executive Engineer Road & Building Division Mehsana for providing service by way of "Construction of staff quarters of different category at Govt. Polytechnic, Vadnagar (Remaining works)" during FY 2015-16. The documents produced by the assessee indicate that the work order was issued on 18.05.2015 i.e. after 01.03.2015. It can be discerned that the condition for being eligible for exemption from service tax as discussed hereinabove is not satisfied as the work order was issued after 01.03.2015. Accordingly, it is clear that the assessee is liable to pay service tax on services rendered to the Executive Engineer Road & Building Division Mehsana.
- The payment of Rs. 1,12,000/- was made to the assessee by Mehsana District Education Foundation during FY 2015-16. The assessee has not produced any documents/evidence in support of the exemption from service tax claimed on provision of services by them. Thus, here as well



the assessee is not eligible for exemption claimed by them on provision of services.

- The payment of Rs. 2,62,36,602/- was made to the assessee by M/s. P. C. Snehal Construction Co. for "*construction of new building for Mental Health and Neurosciences at Ahmedabad*" during FY 2015-16. For provision of services, the work order dated 28.09.2012 was issued by the Chief Engineer, PIU, Commissionerate of Health, Gandhinagar (Government Department) to M/s. P. C. Snehal Construction Co. The said work was further subcontracted to the assessee vide subcontract agreement dated 26.11.2013 entered between the assessee and M/s. P.C. Snehal Construction Co. The service provided by the assessee by way of constructing of new building for Mental Health and Neurosciences at Ahmedabad for government on subcontract basis for which the contract had been entered into prior to 01.03.2015, is squarely covered under Entry No. 12A(a) of Notification No. 25/2012-ST read with Entry No. 29(h) and Section 102 of the Act, as the said service was also exempt from service tax for the main contractor as well. Accordingly, in this case the assessee is not liable to pay service tax on payment received from M/s. P. C. Snehal Construction Co.
- During the FY 2015-16, the payment of Rs. 19,67,01,600/- was made to the assessee by M/s. Katira Construction for "*Construction of 528 LIG Residential Flats + 13 shops including Infrastructure & Development work within the plot at various locations in Ahmedabad (LIG Package-2)*" during FY 2015-16. For provision of this service, the work order dated 11.02.2014 was issued by Dy. Municipal Commissioner, Ahmedabad Municipal Corporation, Ahmedabad, (Local Authority) to Katira Construction Ltd.. The said work was further subcontracted to the assessee vide subcontract agreement dated 25.04.2014 entered between the assessee and M/s. Katira Construction Ltd. It is quite evident that the work awarded involves the construction of "Shops", thus the condition laid down in Entry No. 12A(a) of Notification No. 12/2012-ST read with Section 102 of the Act that *a civil structure/any other original works meant predominantly for use other than for commerce*, is not satisfied. Accordingly, the benefit of exemption is not available to the assessee in respect of services provided to M/s. katira Construction Company. The multi-purpose property is to be considered as commercial property. For arriving at this conclusion, I take support of Circular No. Circular No. 80/10/2004-S.T., dated 17-9-2004, wherein the term



“used, or to be used’ for commerce or industry” has been clarified in respect of Construction services (commercial and industrial buildings or civil structures) at para 13.2 and 13.3, which are been reproduced below for ready reference. The said circular is still relevant for interpreting the statute though various amendments in statute have taken place after issuance of the said circular, as terms like “use for commerce/industry” still exist in the statute.

Extract of Circular No. 80/10/2004-S.T., dated 17-9-2004

“13.2 The leviability of service tax would depend primarily upon whether the building or civil structure is ‘used, or to be used’ for commerce or industry. The information about this has to be gathered from the approved plan of the building or civil construction. Such constructions which are for the use of organizations or institutions being established solely for educational, religious, charitable, health, sanitation or philanthropic purposes and not for the purposes of profit are not taxable, being non-commercial in nature. Generally, government buildings or civil constructions are used for residential, office purposes or for providing civic amenities. Thus, normally government constructions would not be taxable. However, if such constructions are for commercial purposes like local government bodies getting shops constructed for letting them out, such activity would be commercial and builders would be subjected to service tax.

13.3 In case of multi-purpose buildings such as residential-cum-commercial construction, tax would be leviable in case such immovable property is treated as a commercial property under the local/municipal laws”.

FY 2016-17:

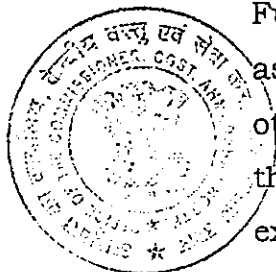
- The assessee has received the payment of Rs. 3,05,77,600/- from Executive Engineer Ahmedabad Medical R&B Division (a Government Department) for providing construction services. The assessee has furnished copies of Memorandum of Payments (part of RA Bill) to establish the receipt of payments for the provision of services and claiming the exemption from service tax. It is apparent that the TDS and VAT have been deducted from payment made to the assessee. This clearly establishes that the payment was made for receiving the Works Contract Services. As discussed in para 20, there seems to be difference amounting to Rs. 1,10,97,083/- between total amount considered in the Subject SCN and amount appearing Form 26AS for FY 2016-17. The total value of services considered in the SCN for FY 2016-17 is less than the total payments received as per Form 26AS during FY 2016-17. The



assessee vide their reply dated 09.08.2022 has given party wise break up of income received by them. On comparing the said break up with corresponding entries of the Form 26AS for FY 2016-17, it can be seen that such difference is pertaining to payment received from Executive Engineer Ahmedabad Medical R&B Division. The comparison of break up of payments received by the assessee as given in their reply dated 09.08.2022 vis-à-vis corresponding entries appearing in the Form 26AS for FY 2016-17 is as under:

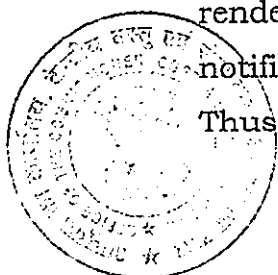
Break of income/payment as per Assessee's Reply dated 09.08.2022			Corresponding Entries in Form 26AS for 2016-17		Difference (in Rs.)
1	Ex. Eng. A'bad Medical (R&B) Siv. (Gota)	1,94,80,517	Executive Engineer Ahmedabad Medical R&B Division	3,05,77,600	1,10,97,083
2	Ex. Eng. R&B Div. Mehsanad (Unza)(Deb)	2,01,58,006	Executive Engineer Road & Building Division Mehsana	7,68,58,295	0
	Ex. Eng. R&B Div. Mehsana (Kheralu) (Deb)	77,44,249			
	Ex. Eng. R&B Div. Mehsana (Satlasan)	2,55,63,514			
	Ex. Eng. R&B Division (Vadnagar)	2,33,92,526			
	Sub Total	7,68,58,295			
3	Sport Complex Building of MDEF at Kherva	3,26,91,780	Mehsana District Education Foundation	3,26,91,780	0
4	Ex. Eng. R&B Div. Himmarnagar(Talod)	90,53,159	Office of the Executive Engineer Roads and Building Division	1,41,22,208	0
	Ex. Eng. R&B Div. Himatnagar (Prantij)	50,69,049			
	Sub Total	1,41,22,208			
5	P.I.U General Fund - 114(Sales)	34,14,027	Project Implementation Unit	34,14,027	0
	Grand total	14,65,66,827		15,76,63,910	1,10,97,083
	Total Value of services considered in the subject SCN (for FY 2016-17)	14,65,66,827			

As discussed hereinabove and since the differential amount of Rs. 1,10,97,083/- is beyond the scope of the subject SCN, it is not to be considered in deciding the matter. Accordingly, the payment received from Executive Engineer Ahmedabad Medical R&B Division will be considered to be Rs. 1,94,80,517/- (Rs. 3,05,77,600/- minus Rs.1,10,97,083/-) instead of Rs.3,05,77,6000/- for deciding the matter. Further, from the documents submitted by the assessee, it is not ascertainable as to whether the work was awarded prior to 01.03.2015 or otherwise. I find that the onus lies with the assessee to establish that the services rendered by them are covered under the ambit of the exemption notification. As can be observed, the assessee has failed in



establishing the same. Thus, I am constrained to hold that the assessee is not eligible for exemption claimed by them on provision of services to Executive Engineer Ahmedabad Medical R&B Division during 2016-17.

- The payment of Rs. 7,68,58,295/- was made to the assessee by Executive Engineer Road & Building Division Mehsana during FY 2016-17 for services received from the assessee. The assessee has furnished copies of Memorandum of Payments (part of RA Bill) and Two RA Bills to establish the receipt of payments for the provision of services and has claimed the exemption from service tax. It is apparent that the TDS and VAT have been deducted from payments made to the assessee. This clearly establishes that the payment was made for receiving the Works Contract Services. However, from the documents submitted by the assessee, it is not ascertainable as to whether the work was awarded prior to 01.03.2015 (except in two cases, wherein the work was awarded after 01.03.2015) or otherwise. I hold that the onus lies on the assessee to establish that the services rendered by them are covered under the ambit of the exemption notification. As can be seen, the assessee has failed to establish the same. Thus, I am again constrained to hold that the assessee is not eligible for exemption claimed by them for provision of services to Executive Engineer Road & Building Division Mehsana during 2016-17.
- The assessee has received the payment of Rs. 3,26,91,780/- from Mehsana District Education Foundation for providing construction services. The assessee has provided copies of RA Bill for claiming the exemption from service tax on services provided to Mehsana District Education Foundation. It appears that the Recipient of service i.e. Mehsana District Education Foundation is not covered under the ambit of government/government authority or local bodies. Therefore, the services rendered by the assessee are not covered under the ambit of exemption notification No. 25/2012-ST (E.No. 12A). However, the services rendered being construction of sports complex building and composite services, the same qualifies to be works contract services. I find that the onus lies on the assessee to establish that the services rendered by them are covered under the ambit of the exemption notification. However, the assessee has failed in establishing the same. Thus, I hold that the assessee is not eligible for exemption claimed by



them on provision of services to Mehsana District Education Foundation during 2016-17.

- The assessee has received the payment of Rs. 34,14,027/- from Project Implementation Unit (a Government Department- Commissionerate of Health and Medical Services) for providing construction services. The assessee has provided copies of RA Bill for claiming the exemption from service tax on services provided to Project Implementation Unit. However, from the documents submitted by the assessee, it is not ascertainable as to whether the work was awarded prior to 01.03.2015 or otherwise. However, the services rendered being "New Construction of 3 Sub Centre Buildings" and composite services, the same qualifies to be works contract services. I hold that the onus lies with the assessee to establish that the services rendered by them are covered under the ambit of the exemption notification. However, the assessee has failed to establish the same. Thus, I hold that the assessee is not eligible for exemption claimed by them on provision of services to Project Implementation Unit during 2016-17.

22.2 From the aforementioned observations, the following facts are emerging.

FY 2015-16			
Sr. No.	Name of the recipient of services	Amount received for the services (in Rs.)	Exemption under Noti. No. 25/2012-ST available or not
1	Executive Engineer Road & Building Division Mehsana	18341121	Not available
2	Mehsana District Education Foundation	112000	Not available
3	P C Snehal Construction Co.	26236602	Available
4	Katira Construction Limited	196701600	Not available
TOTAL		241391323	

FY 2016-17			
Sr. No.	Name of the recipient of services	Amount received for the services (in Rs.)	Exemption under Noti. No. 25/2012-ST available or not
1	Executive Engineer Ahmedabad Medical R&B Division	19480517 (instead of 30577600)	Not available
2	Executive Engineer Road & Building Division Mehsana	76858295	Not available
3	Mehsana District Education Foundation	32691780	Not available
4	Office of the Executive Engineer, Roads and Building Division	14122208	Not available
5	Project Implementation Unit	3414027	Not available
TOTAL		146566827	

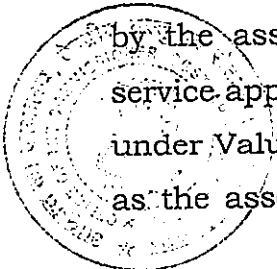
22.3

I find that the assessee has failed to establish that the service rendered by them were covered under Entry No. 12/12A of Notification No.

25/2012-ST dated 20.06.2012 read with Entry No. 29(h) of the said Notification and Section 102 of the Act, except in the case of M/s. P.C. Snehal Co. I am of the view that a person who claims exemption or concession has to establish beyond doubt that he is entitled to that exemption or concession. A provision providing for an exemption, concession or exception, as the case may be has to be construed strictly. If exemption is available on complying with certain conditions, the conditions have to be complied with. In support of my view, I rely on decision of the Supreme Court in the matter of Commissioner of C.Ex., New Delhi vs. Hari Chand Shri Gopal, reported in [2010(260)ELT3(SC)].

22.4 As can be seen from the above table, the assessee is eligible for the exemption from service tax under E.No. 12A(a) of Notification No. 25/2012-ST read with E.No. 29(h) and Section 102 of the Act, only on services provided to M/s. P.C.Snehal Construction Co. In other cases, the assessee is liable to pay service as the exemption is not available to them under E.No. 12/12A of Notification No. 25/2012-ST dated 27.06.2012. As already discussed hereinabove, the services provided by the assessee qualifies to be Works Contract Services in nature. Therefore, I find that the abatement available with respect to works Contract Service under Service Tax (Determination of Value) Rules, 2006 (Valuation Rules), needs to be taken into account while computing the service tax liability of the assessee.

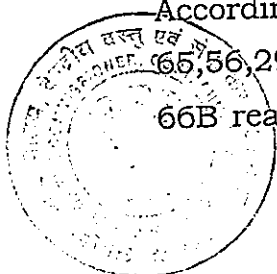
22.5 The value of service portion in execution of works contract has to be determined as per Service Tax (Determination of Value) Rules, 2006 (Valuation Rules). Accordingly, in case of works contracts entered into for execution of "Original Works", service tax shall be payable on Forty Percent of the total amount charged for the works contract. In other case of works contract (i.e. other than Original Work, including repair, maintenance, finishing services), the service tax shall be payable on Seventy Percent of the total amount charged for the works contract. As per the explanation - 2 appended to Rule 2A of Valuation Rules, such abatement in value under Valuation Rules is subject to the condition that no cenvat credit of duties or cess paid on any inputs, used in or in relation to the said works contract is availed by the provider of service. As per the documents, the services provided by the assessee appear to be "New Construction" in nature, therefore, the service appears to be covered under the meaning of "Original Work" as provided under Valuation Rules. The assessee could not have availed any cenvat credit as the assessee was not registered with service tax department. Therefore, I



11	31/03/2016	5819600	60%	50%	1163920	14.5	168768
12	22/03/2016	4000000	60%	50%	800000	14.5	116000
13	27/01/2016	10000000	60%	50%	2000000	14.5	290000
14	07/11/2015	60000000	60%	50%	12000000	14	1680000
15	08/09/2015	25000000	60%	50%	5000000	14	700000
16	03/09/2015	20000000	60%	50%	4000000	14	560000
17	24/07/2015	25000000	60%	50%	5000000	14	700000
18	04/05/2015	20000000	60%	50%	4000000	12.36	494400
		241391323					6556299

Sr.No.	As per Form 26AS		Abatement under valuation Rules (Rate)	Percentage liability to pay Service Tax u/r Noti. No.30/2012-	Net Taxable Value (After abatement)	Service Tax Rate %	Service Tax Payable	Remarks
	Dt. of transaction	Amount paid to the assessee (Value of service provided)						
FY 2016-17								
By Executive Engineer Ahmedabad Medical R&B Division								
1	28/03/2017	6369272	60%	100%	0	15	0	****
2	28/03/2017	1633952	60%	100%	0	15	0	****
3	28/03/2017	1	60%	100%	0	15	0	****
4	28/03/2017	1	60%	100%	0	15	0	****
5	28/03/2017	1	60%	100%	0	15	0	****
6	16/03/2017	3093859	60%	100%	0	15	0	****
7	18/02/2017	6633000	60%	100%	2653200	15	397980	
8	25/01/2017	12847514	60%	100%	5139006	15	770851	
By Executive Engineer Road & Building Division Mehsana								
9	29/03/2017	2231460	60%	100%	892584	15	133888	
10	29/03/2017	16254260	60%	100%	6501704	15	975256	
11	27/03/2017	7744249	60%	100%	3097700	15	464655	
12	24/03/2017	11955156	60%	100%	4782062	15	717309	
13	07/03/2017	9309254	60%	100%	3723702	15	558555	
14	18/02/2017	5971390	60%	100%	2388556	15	358283	
15	20/10/2016	3437717	60%	100%	1375087	15	206263	
16	12/05/2016	19954809	60%	100%	7981924	14.5	1157379	
By Mehsana District Education Foundation								
17	31/03/2017	16629245	60%	100%	0	15	0	
18	21/02/2017	7488224	60%	100%	6651698	15	997755	
19	30/11/2016	8574311	60%	100%	2995290	15	449293	
By Office of the Executive Engineer Roads and Building Division								
20	29/03/2017	9053159	60%	100%	3429724	15	514459	
21	28/03/2017	5069049	60%	100%	0	15	0	
By Project Implementation Unit								
22	18/10/2016	1835073	60%	100%	3621264	15	543190	
23	23/08/2016	1578954	60%	100%	2027620	15	304143	
		157663910			0		0	
**** Not considered as these entries are not covered under SCN as being the difference amounting to Rs. 1,10,97,083/-								

22.8 Having considered these factual and documentary evidences available on record, I find that the assessee has failed to establish that the services rendered by them were exempt service as claimed by them except for the services provided to M/s. P.C. Snehal Co. on subcontract basis. Accordingly, the assessee is liable to pay service tax of Rs. 1,53,10,399/- (Rs. 65,56,299/- for FY 2015-16 + Rs. 87,54,100/- for Rs. 2016-17) under section 66B read with Rule 2 of Service Tax Rules 1994 for rendering taxable services

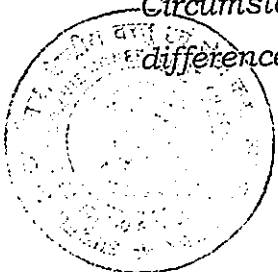


by them. Therefore, I hold that the assessee has failed to pay service tax amounting to Rs. 1,53,10,399/-, which was required to be paid under Section 68 of the Finance Act, 1994 read with Rule 6 of Service Tax Rules 1994 for taxable services provided during FY 2015-16 and 2016-17 by them. Since, the assessee is liable to pay service tax of Rs. 1,53,10,399/ out of total demand of Service Tax of Rs. 5,69,86,766/-, the rest of demand of Service Tax of Rs. 4,16,76,367/- is liable to be dropped on merit being incorrect and legally not sustainable. Therefore, I hold that the assessee is required to pay service tax of Rs. 1,53,10,399/- and thus, the same is required to be recovered from them under the provisions of Section 73(1) of the Finance Act, 1994.

23. Based on above facts and discussion, I find that the assessee has contravened the provisions of (i) Section 68 and 66B of the Finance Act, 1994 read with Rules 2 and 6 of the Service Tax Rules 1994, in as much as they have not paid service tax to the tune of Rs. 1,53,10,399/- though they were liable to pay the same on provision of taxable services (ii) Section 69 of Finance Act, 1994 read with Rule 4 of Service Tax Rules in as much as they have failed to obtain service tax registration as required for the person liable to pay service tax and (iii) Section 70 of Finance Act, 1994 read with Rule 6 & 7 of the Service Tax Rules, 1994 in as much as they have failed to assess their correct service tax liability and have failed to file ST-3 Returns for the FY 2015-16 and 2016-17.

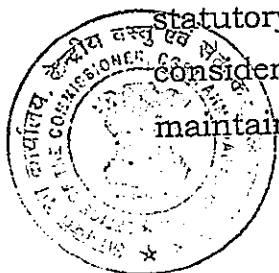
24. I also find that Section 75 of Finance Act, 1994 mandates that any person who is liable to pay service tax, shall, in addition to the tax, be liable to pay interest at the appropriate rate for the period by which crediting of tax or part thereof is delayed. I thus hold that the assessee is also liable to pay the interest on the demand of service Tax of Rs. 1,53,10,399/-.

25. I observe that the assessee has relied upon various decisions of Tribunal in their defence. In this regard, the ratios of the decision can be applied only if facts and circumstances of the case are shown to fit the same precedents which have been relied upon. As can be seen in the preceding discussions, the assessee has failed do so. In this regard, I take support of the decision of the Hon'ble Apex Court in the case of Alnoori Tobacco Products [2004 (170) E.L.T. 135 (S.C.)], wherein the Hon'ble Apex Court has held that *"a precedent followed had to be shown to fit factual situation of a given case. Circumstantial flexibility, one additional or different fact may make a world of difference between conclusion in two cases"*.



25.1 The assessee have also contended that the department had knowledge of such data, hence, the demand issued to them is time barred. They have relied upon various case laws. In this regard, I find that the contention of the assessee is baseless and I do not find any substance in the contention. First of all, the assessee was not registered with the department, secondly, the data was shared with CBIC by the CBDT. The department came to know about the huge income of the assessee from contract only when such data were shared by CBDT with CBIC. Hence, the case law relied upon by them would not come to the help of the assessee.

26. From the facts and discussion aforementioned, I find that in the instant case the assessee had not obtained the service tax registration though they were liable to pay service tax on taxable services rendered by them. Thus, the assessee had failed to pay legitimate service tax due to the government despite the fact that they were engaged in providing taxable services and had wrongly availed the benefit of exemption from service tax. Thus, the assessee had suppressed the material facts from the Department by not obtaining service tax registration and not filing /showing their actual taxable income in the ST-3 Returns and also by not paying the Service Tax due on them. Various Courts including the Apex Court have clearly laid down the principle that tax liability is a civil obligation and therefore, the intent to evade payment of tax cannot be established by peering into the minds of the tax payer, but has to be established through evaluation of tax payers' behaviour. The responsibility on the tax payer to voluntarily make information disclosures is much greater in the system of self-assessment. The omission or commission on the part of the assessee has clearly demonstrated their intention to evade payment of service tax, as they were very much aware of the unambiguous provisions of Finance Act, 1994 and Rules made there under. They have failed to disclose to the department at any point of time, the fact regarding the claiming of exemption without being eligible under Notification No. 25/2012-ST as discussed in forgoing paras during FY 2015-16 & 2016-17. These facts would not have come to light if the department had not initiated inquiry on the basis of data shared by the Income Tax Department. Moreover, the government has from the very beginning placed full trust on the assessee, accordingly measures like self assessment etc. based on mutual trust and confidence have been put in place. Further, the assessee are not required to maintain any statutory or separate records under the Excise / service tax law as considerable amount of trust is placed on the assessee and private records maintained by them for normal business purposes are accepted for purpose of

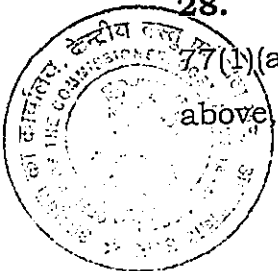


excise & Service tax laws. Moreover, returns are also filed online without any supporting documents. All these operates on the basic and fundamental premise of honesty of the assessee; therefore, the governing statutory provisions create an absolute liability on the assessee when any provision is contravened or there is breach of trust placed on them. Such contravention on the part of the assessee tantamounts to willful misstatement and suppression of facts with an intent to evade the payment of the duty/ tax. It is also evident that such fact of contravention and non paying the service tax by not declaring taxable value of the service provided, as discussed earlier, on the part of the assessee came to the notice of the department only when the inquiry was initiated by the department. In the case of *Mahavir Plastics versus CCE Mumbai, 2010 (255) ELT 241*, it has been held that if facts are gathered by department in subsequent investigation extended period can be invoked. In *2009 (23) STT 275, in case of Lalit Enterprises vs. CST Chennai*, it is held that extended period can be invoked when department comes to know of service charges received by appellant on verification of his accounts. Therefore, I find that all essential ingredients exist in this case to invoke the extended period under proviso to Section 73(1) of the Finance Act, 1994. By invoking the extended period of time of 5 years, service tax totally amounting to Rs. 1,53,10,399/- (Rs. 65,56,299/- for FY 2015-16 + Rs. 87,54,100/- for Rs. 2016-17) is required to be recovered along with applicable interest under Section 75 of the Finance Act, 1994 from the assessee.

27. Thus, for the same reasons as discussed above, I find that the assessee have not paid the service tax by resorting to suppression of facts and contravention of the provisions of law with intent to evade payment of the tax. The Hon'ble Supreme Court has settled the issued in the case of *UOI Vs. Dharmendra Textiles Processors* reported in [2008(231) ELT 3(SC)] and further clarified in the case of *UOI vs. RAJASTHAN SPINNING & WEAVING MILLS* reported in [2009 (238) E.L.T. 3 (S.C.)]. The Hon'ble Supreme Court has held that the presence of malafied intention is not relevant for imposing the penalty and *mens rea* is not an essential ingredient for penalty for tax delinquency which is a civil obligation. Accordingly, I hold that the assessee have rendered themselves liable for penalty in terms of the provision of Section 78 of the Finance Act, 1994.

28.

As regards, the proposal for imposition of penalty under Section 77(1)(a), 77(1)(C) and 77(2) of the Finance Act, 1994, as discussed herein above, I find that the assessee had failed to obtain the service tax registration

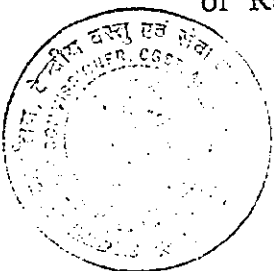


as required under Section 69(1) of the Finance Act, 1994 as they were liable to pay service tax, thus, the assessee have rendered themselves liable to penal action under Section 77(1)(a) of the Finance Act, 1994; I also find that the assessee has failed to assess their service tax liability and has failed to file correct service tax returns as required under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994, as discussed at length hereinabove, thus, they have rendered themselves liable to penal action under Section 77(2) of the Finance Act, 1994. As regards penal action under Section 77(1)(c), I find that the SCN has not brought out any facts of non furnishing of records/information which were called for by the department from the assessee. Thus, I find that the assessee is not liable to penal action under Section 77(1)(c), as the allegation levelled in the SCN, are not sustainable.

29. As regards the levy of service tax for FY 2017-18 (upto June 2017), which was not ascertainable at the time of issuance of the SCN dated 23.04.2021, if the same was to be disclosed by the Income Tax department or any other source/agencies, against the said assessee, action was to be initiated against assessee under the proviso to Section 73(1) of the Finance Act, 1994 read with Para 2.8 of the Master Circular No. 1053/02/2017—CX dated 10.03.2017 and the service tax liability was to be recoverable from the assessee accordingly. Since, the assessee has not provided any details/information/documents for the F.Y.2017-18 (upto June,2017) and the department has also not adduced any information/evidence and the reason for the non disclosure has also not been made known to the department, I refrain myself from entering in to the said period to determine liability as otherwise of assessee for service tax.

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

- (i) I hereby confirm the demand of service tax of Rs. 1,53,10,399/- (Rs. 65,56,299/- for FY 2015-16 + Rs. 87,54,100/- for Rs. 2016-17) (Rs. One Crore Fifty Three Lakh Ten Thousand Three Hundred Ninety Nine only) out of the total demand of service tax of Rs. 5,69,86,766/- for FY 2015-16 & 2016-17, not paid by the assessee and order to recover the same from the assessee under proviso to Sub-section (1) of Section 73 of Finance Act,1994. I further drop the rest of the demand of Service Tax of Rs. 4,16,76,367/- accordingly



- (ii) I order to charge Interest at the appropriate rate on the demand of Service tax of Rs. 1,53,10,399/- and to recover the same from the assessee under Section 75 of the Finance Act, 1994;
- (iii) I impose penalty of Rs. 1,53,10,399/- on the assessee under the provision of Section 78 of the Finance Act, 1994.
- (iv) I impose penalty of Rs. 10,000/- on the assessee under the provision of Section 77(2) of the Finance Act, 1994, for failure to assess their service tax liability and also for failure to file ST-3 Returns.
- (v) I impose penalty of Rs. 10,000/- on the assessee under the provision of Section 77(1)(a) of the Finance Act, 1994, for failure to obtain service tax registration under Section 69 of the Finance Act, 1994.
- (vi) I refrain from imposing penalty under Section 77(1)(c) of Finance Act, 1994 for the reasons discussed hereinabove.

However, in view of clause (ii) of the second proviso to Section 78 (1), if the amount of Service Tax confirmed and interest thereon is paid within period of thirty days from the date of receipt of this Order, the penalty shall be twenty five percent of the said amount, subject to the condition that the amount of such reduced penalty is also paid within the said period of thirty days.



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

By Regd. Post AD./Hand Delivery
F.No. STC/15- 232 /OA/2021

Date: .01.2023.

To

M/s. Sanjaykumar Purushottambhai Patel,
G/9, Champak Nagar Flats,
Opp. Swastik Higher Secondary School,
Vadaj, Ahmedabad -380013

Copy to:

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